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STATE OF WASHINGTON

FOURTH BIENNIAL REPORT

OF THE

STATE BOARD

OF

TAX COMMISSIONERS

FOR THE

Period Ending September 30, 1912



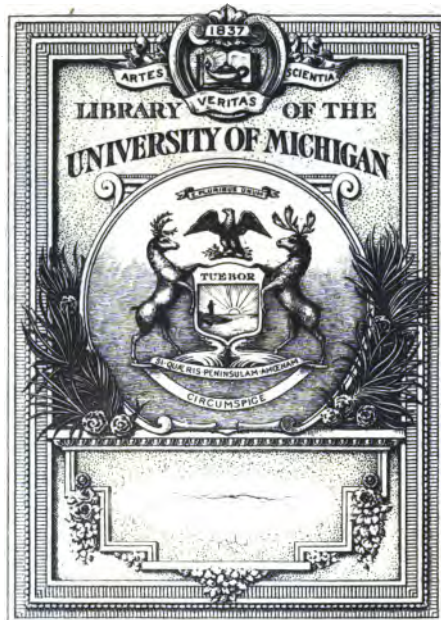
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E. L. BOARDMAN



PUBLIC PRINTER

1912



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STATE OF WASHINGTON,
OFFICE OF STATE BOARD OF TAX COMMISSIONERS,
OLYMPIA, WASHINGTON, November 1, 1912.

*To His Excellency Marion E. Hay, Governor of the State of
Washington:*

SIR—We beg leave to submit the fourth biennial report of the
State Board of Tax Commissioners.

Some very important matters are contained herein looking to
tax reform, which we hope will have the careful consideration of
both yourself and the legislature. The statistical information
contained in this report has been compiled with great care and
much labor and will be a valuable addition to all libraries on
economic subjects.

We desire to thank you for your able advice and unfaltering
support on all measures looking to the better equalization of tax
burdens, and we believe that Time's verdict will be for you,
"Well done, thou good and faithful servant."

Very respectfully,

T. D. ROCKWELL, *President,*

M. J. CARRIGAN,

Commissioners.

E. J. KOORS, *Secretary.*

pm

COUNTY ASSESSORS ELECTED TO SERVE DURING THE YEARS 1913 AND 1914.

<i>County.</i>	<i>Name.</i>	<i>Address.</i>
Adams	William Clodius	Ritzville.
Asotin	W. G. Woodruff.....	Asotin.
Benton	John Severyns	Prosser.
Chehalis	Robt. A. Wiley.....	Montesano.
Chelan	Joe E. Johnson.....	Wenatchee.
Clallam	John Hallahan	Port Angeles.
Clarke	Walter R. Horton.....	Vancouver.
Columbia	Claude Beckett	Dayton.
Cowlitz	Harry Lee Lewis.....	Kalama.
Douglas	E. K. Fritts.....	Waterville.
Ferry	Frank B. Wilson.....	Republic.
Franklin	Fred McCotter	Pasco.
Garfield	L. G. Davis.....	Pomeroy.
Grant	J. D. Steel.....	Ephrata.
Island	W. E. Terry.....	Coupeville.
Jefferson	H. L. Hansen.....	Port Townsend.
King	A. E. Parish.....	Seattle.
Kitsap	Theodore B. Hilstad.....	Port Orchard.
Kittitas	G. C. Estrem.....	Ellensburg.
Klickitat	Roy Wertz	Goldendale.
Lewis	S. C. Davis.....	Chehalis.
Lincoln	D. B. Campbell.....	Davenport.
Mason	L. G. Shelton	Shelton.
Okanogan	J. F. McCarthy.....	Conconully.
Pacific	Z. B. Brown.....	South Bend.
Pend Oreille	E. D. Purchase.....	Newport.
Pierce	C. A. Cook.....	Tacoma.
San Juan	John H. Boyce.....	Friday Harbor.
Skagit	E. C. Neal.....	Mt. Vernon.
Skamania	S. L. Knox.....	Stevenson.
Snohomish	T. D. Davies.....	Everett.
Spokane	Glen B. Creighton.....	Spokane.
Stevens	A. E. Dodson.....	Colville.
Thurston	J. C. Sams.....	Olympia.
Wahkiakum	Geo. F. Hanigan.....	Cathlamet.
Walla Walla	L. R. Hawley.....	Walla Walla.
Whatcom	H. D. McArthur.....	Bellingham.
Whitman	Geo. W. Walter.....	Colfax.
Yakima	B. F. McCurdy.....	North Yakima.

WORK OF THE STATE BOARD OF TAX COMMISSIONERS.

The Tax Commission was organized and assumed its duties June 13, 1905. It was primarily intended as a commission for the investigation of the revenue laws of this and other states, and, as the result of such investigations, to make recommendations as to needed changes in our revenue laws which were to be accompanied by bills prepared for passage.

Believing a thorough knowledge of the financial affairs of the state to be essential to a solution of the tax problem, the first efforts of the commission were directed toward an investigation of the state's fiscal affairs. It was found that the state maintained a multiplicity of funds and was in the peculiar position of being compelled to borrow immense sums to accommodate the business of one department, while at the same time there were large amounts of idle moneys in other funds which could not be used because of constitutional prohibition. It was also discovered that there was no law upon the statute books which would permit the investment of the money of permanent institutional funds, yet these permanent funds had accumulated balances of more than half a million dollars. The Tax Commission presented to the legislature a bill providing for the abolition of such special funds, thereby liberating approximately half a million dollars, making it available for public purposes; a bill creating a state board of finance and making compulsory the investment of all permanent institutional funds; a bill providing for the deposit at interest of all state funds; a bill providing for the deposit at interest of county funds and a similar bill relating to the deposit of city funds. Each of the last three bills required the depository bank to furnish a surety bond of double the amount on deposit or in lieu thereof to deposit with the State Treasurer United States, state, county, city, road district, school district or other public bonds equal in amount to the deposits kept in the bank, thus providing additional security for the safe-keeping of the public funds and removing a long standing invitation to their private use. In order with these came the act imposing gross earnings taxes upon private car lines and express companies, theretofore practically exempt from taxation.

These recommendations of the Commission were all adopted by the legislature of 1907. During the first year of the opera-

tion of these acts, they added \$491,000 to public revenues, state, county and city, and are now producing annually considerably more than half a million dollars.

At the time the Tax Commission made these investigations in 1905, the state had a general fund indebtedness of \$1,350,000.00. The revenues derived from the sources above mentioned, from increased inheritance tax collections made by the Commission, etc., enabled the state during the five years succeeding the passage of the act, to pay off this entire general fund debt without any provision therefor being made in any tax levies and without imposing any additional burdens upon the taxpayers of the state, leaving the State of Washington as one of the very few states in the Union without any indebtedness which is a liability of its taxpayers.

Prior to the creation of the Tax Commission, the inheritance tax laws were self-operating. There was no serious attempt to enforce its provisions, the State Treasurer merely receiving and receipting for sums voluntarily paid. The Tax Commission now keeps a record of every estate probated or administered in the state; carefully checks all appraisements and enforces the payment of the taxes. During the fiscal period preceding the creation of the Tax Commission, the average collections were \$1,107.82 per month; during the past fiscal period the average monthly collections were \$14,217.22. There has existed and still exists a constant effort on the part of heirs and administrators to greatly under-appraise estates in order to evade so far as possible this inheritance tax. These attempts at undervaluation have been frustrated only through constant vigilance and in very many instances through contests in the courts. The amount saved the state in this particular alone has been more than sufficient to pay all salaries and expenses of this department.

The legislature of 1907 made the Tax Commission escheating officers, with authority to represent the state in all suits, actions or proceedings, and with supervisory powers over the property of persons dying intestate and without known heirs. Since that time more estates have been escheated to the common school fund than during the preceeding eighteen years of statehood.

Prior to 1907 railroads and other public service corporations were assessed by local assessors. By act of 1907 the assessment of railroads and street railroads was placed in the hands of the Tax Commission. In 1905, the year the Commission was created, the steam railroads in the State of Washington were assessed at \$26,789,655 and they paid in state, county, city and

other taxes, \$821,736.68. In 1911 they were assessed at \$132,458,414 and taxes were levied against them amounting to \$3,652,809.61. For instance, the main line of the Northern Pacific Railroad, assessed in 1905 at \$7,920 per mile, is now assessed at \$44,806.85 per mile. Other railroads and street railroads have been proportionately increased, until today the steam and electric railroads operating in the State of Washington are assessed higher and pay a greater amount of taxes, measured by any known or accepted method, than in any other state in the United States.

In 1909 the Tax Commission was made an excise board and required to collect annual state liquor licenses, which afforded indirect revenue to the state during the year ending June 30, 1912, of \$61,137.77.

The Tax Commission, first a non-productive board, collected in indirect revenue last year a little more than \$265,000 and is now one of the revenue-producing departments of the state.

The act creating the Commission imposed upon the Board the duty of advising all county assessors, county commissioners and boards of equalization as to their powers and duties under the law. This provision of the law has compelled the Commission to write very many opinions and instructions and in their capacity of advisors, the individual members of the Board have been repeatedly called upon to assist in the trial of very many tax suits in both the superior and supreme courts brought against various counties throughout the state.

In addition to the many other duties imposed upon the Commission, the legislature of 1907 made the members of the Board *ex officio* members of the State Land Commission. The duties in this connection have been onerous and heavy and have taken much of the time of the members of the Tax Commission. We shall not comment upon the results; they speak for themselves.

The members of the Commission are also a majority of the State Board of Equalization and have devised a system of equalization of the different counties of the state upon a percentage basis that is as nearly perfect as the general property tax system in vogue in our state would permit. Under the plan inaugurated by the Commission, the ratio of assessed to actual value is found for each county by taking testimony regarding actual transfers of real and personal property and the counties are then equalized up or down to the general true average. In this way, one county is not allowed to undervalue its property for the purpose of escaping the payment of its just proportion of the state tax. No

work of the Commission has been more prolific of good results than that of the State Board of Equalization.

No resume' of the work of the Tax Commission would be complete without a reference to the bill passed by the legislature of 1909 requiring county commissioners, city and town councils and school districts to publish in detail its annual budget, and then to levy a specific amount of tax to cover the budget. This is Chapter 138 of the Session Laws of 1909, and gives every taxpayer an opportunity not only to know what the public money is being expended for, but also giving him an opportunity to file his objection or protest to any item that savors of extravagance. This bill was drawn by the Tax Commission and presented to the legislature.

In conclusion regarding this Board, we find that some people are asking for its abolition as being useless and expensive. This feeling arises from two causes and in the minds of two classes, the first inspired by the second. The first cause is that the complex nature of the work of the Commission has made it impossible to explain the details and results to the average man, because both his time and inclination are limited. He would rather some one else made the study and report, and unfortunately for the good of the state, the report has been made by those whose special interest has been made to bear its just proportion of tax burdens. This second cause or class has been most adroit and subtle. In the old days, when the county assessor reigned supreme without any supervision or control, agents were employed regularly to get close enough to the taxing authority to make it profitable to the big taxpayer who employed him. All the arts of cajolery, and even more, were used and sometimes with effect. These agents were out of a job when the Tax Commission commenced business. It would be foolish for these interests to come out in the open and attack the Commission, but they have covertly done so, and so ably disseminated the poison that they think will be the antidote for the present valuation of their property, that many good men, with the best intentions, but without knowledge of the actual situation, have become imbued with the idea that abolishment of the Tax Commission is the panacea for all their political ailments. If this Board is abolished, in a few years it will be, by the demand of the people, re-established, because no matter how completely its personnel is obliterated, its work must go on, as it is going on in nearly every other state in the Union, until men will regard the payment of just taxes as important an obligation as any private debt.

The results of the recent election should certainly free these statements from any suspicion of selfish motives, and attribute them wholly to a desire that the good work commenced by this Board may be continued, even though the personnel may be changed to suit political conditions.

TAX REFORM.

It is a matter of much congratulation and pride to the members of the State Board of Tax Commissioners that the subject of taxation is now being given more consideration by the people than in previous years. It has always been a subject of wonder and astonishment to the writer that a question that so vitally affects so large a class of people should have so little of their study and consideration. Men generally regard taxation as a necessary evil, and when this conclusion has been reached, the subject is dismissed without a thought as to means or measures for the amelioration of the burden.

Long strides have been made in tax reform all over the United States in the last few years, and the State of Washington has not been behind the others in its work of solving the great problems going to make up this vast, vital and absorbing subject of contributing to government expense. But the stumbling block in our way has been and always will be, until it is removed by constitutional revision, our system of taxing our property by what is known as the "general property tax system." This system is founded upon the idea that all property, of every kind and description, can be and should be taxed at a uniform rate. Any student of political economy knows that this is pure fiction, because absolutely impossible of practical application. That all property should be taxed at a uniform rate is a consummation most devoutly to be wished, but that it is not and can not, must be apparent to all students. If all property was of the same nature or kind, the problem would not be difficult; or if all men were honest and would make true returns, we might reach nearer to a consummation of this theory. But neither of these hypotheses exist in fact, with the result that certain classes of our property (that which we know as tangible) is always taxed at some proportion of its value, while other classes (that which we know as intangible) escapes altogether. This, of course, is not true with relation to the property owned and controlled by public service corporations; this class, being assessed by a central board on either a stock and bond basis or net earning basis, more nearly pays its just proportion than other classes of property

by reason of the fact that all of the corporate assets are assessed and taxed, and whether the property exists as tangible or intangible, its value is reflected in the market price of its stocks and securities.

The legislature of 1907 saw fit, in its judgment, to exempt from taxation all that class of property which we know as credits, not, however, because it was thought it should not be taxed, but because it was known that it could not be taxed. This class of property represents at least half of all the property in the State of Washington, and merely because of the inequality of the general property tax system the legislature concluded it was better to do without the revenue and save the wear and tear on the consciences of the owners of this class of property.

I am not opposed to this idea as long as the general property tax system prevails, but I do think that while exempting the property of the rich investor in stocks, bonds, notes, accounts, mortgages, et cetera, we should also give some relief to the farmer and the mechanic and the man in more moderate circumstances, by exempting farm implements, mechanics' tools, and household furnishings. The taxation of this latter class of property has always been farcical in the extreme. The average assessor, in attempting to assess the household goods in his county, knows absolutely nothing about its value. If he goes into the house at all, his inspection is merely a cursory glance, and he sees with the same eyes and the same ideas of value the ten dollar rug of the poor man and the thousand dollar rug of the rich man. Our Supreme Court has intimated that this class of property might be exempted upon the idea that it is quasi-public in its nature in that it is necessary to keep its owner from becoming a charge upon the public, and when we consider the fact that it is not and can not be, under our system, properly assessed, it certainly must appeal to all reasonable people that it should be exempted altogether. The same line of argument would apply to mechanics' tools; they are necessary in the earning of a livelihood and consequently should be exempt. These two classes, as has been pointed out, might be exempted by the legislature passing a law to that effect, but there are many other classes of property engaged in the upbuilding and development of our state that should be exempt, but which can not be under the general property tax system.

Very many people agree with me that manufacturers' tools and machinery should be exempt during the formative period of the manufacturing enterprise. In doing this, we would invite

into the state a class of business of which we are very much in need, but a manufacturer hesitates in starting an enterprise of this kind when he knows that even before the installation of his plant he is liable to taxation. These matters have all been thoroughly discussed and argued at the meetings of the International Tax Association, where are gathered the tax commissioners from all the states and from Canada, professors of political economy from all the great universities, and men generally who have given a life study to economic questions. It has been at each of these meetings the unanimous verdict that the general property tax system is a failure and works against the interest of any state which retains it as a part of its revenue system. That it is a beautiful theoretical plan cannot be gainsaid, but that it is also impossible from a practical, twentieth century standpoint is an incontrovertible fact.

The State Board of Tax Commissioners has made three efforts to change our system of taxation and each time it has been met by the overwhelming force of special interests. The legislature of 1907 passed an act submitting to the people an amendment to the constitution that would have cured our ills. There had not been sufficient education along the lines of taxation when this amendment was submitted to the people, and consequently it was defeated at the polls. The church interests imagined that it was going to place church property upon the tax rolls. Of course, this was not true, but the heads of the various churches had advice to this effect and the amendment was defeated. In 1909 another amendment, similar to the one of 1907, but going more into detail and specifically exempting certain classes of church and other public property, was submitted to the legislature for its approval, but by this time the law exempting moneys and credits had been passed and the bankers thought probably the passage of such an amendment would bring about the taxation of moneyed capital, consequently all of their influence was directed towards the defeat of the amendment, with the result that twelve senators voted for the amendment and twenty-seven against it, three of the twenty-seven being bankers. In 1911 practically the same amendment was submitted to the legislature, but the chairman of the committee to whom the bill was submitted placed it in his inside pocket and calmly refused to allow it again to see the light.

Of course, these things have been disconcerting and in a measure discouraging, but the legislature of 1913 will be called upon to meet this question, and in the meantime we hope that the

people will become aroused to that extent that they will at least demand of the legislature the right to vote upon this measure.

A constitution is to me a sacred document, but it is not so sacred that it does not admit of change in the direction of improvement. When our state constitution was written, we seemed to have cast aside the experience of other states in this direction, and instead of the usual bill of rights as contained in our fundamental law the convention saw fit to honeycomb the document with legislative matters—ideas that were more properly the subject of legislative enactment than of constitutional provision—and it is to this tendency to legislate in our constitution that much of our taxation trouble can be attributed. The older state constitutions are either silent on the subject of taxation, or it is covered by a broad and general statement of principal, such as in Pennsylvania:

“All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected under general law.”

Those constitutions have not hampered the people in adopting tax reforms, but they may do that which is denied to us in taking advantage of the experience of other states in tax matters. The best system of taxation that was ever devised is lost to us by reason of our constitutional chains that bind us solely to the general property tax system.

In building a constitution, no one could write provisions on the subject of taxation that he could be sure would be applicable to the needs of the people twenty years from the time it was written. Certain it is, that our state now feels the necessity of ridding itself of this constitutional restraint. A constitution, after all, is but the will of the people molded into law and expressed in a written instrument, and it should be subject to change whenever the minds of the people change, and whatever is good in the lines of taxation that has been tried in other states, we should be allowed to take advantage of.

Take, for instance, the question of the separation of the sources of state and local revenue. This matter has been thoroughly tried in Wisconsin and in Connecticut and is being put to the test in California. So far as I am able to learn, the results in all three states have been most satisfactory and beneficial. I believe that the legislature has authority under our constitution to adopt this system without any amendment to our fundamental law, but that is a question upon which lawyers differ. However, nearly all the people who understand what this means are in favor

of it. It means simply home rule for the different counties in the subject of taxation. It means that in place of meeting an investor from another state, on the threshold of his investigation as to the advisability of locating within our borders, with a high tax levy which is a matter of record, we could show a very low levy and thus make his residence a certainty. Of course, we always say to persons seeking investment in our state that our property is assessed at only a small percentage of its value, but to the ordinary man this is hard to prove. He absolutely knows what the levy is, but he has only the statement of interested persons as to the value of the property involved. The separation of the sources of state and local revenue would mean, then, that one county would not be depressing its values for the purpose of avoiding the payment of state taxes. The state's revenue would be collected from public service corporations and from the indirect sources of revenue, such as liquor licenses, inheritance taxes, taxes on insurance companies, etc.

We hope very much that the evident interest being taken in the subject of taxation will continue and that the time is not far distant when our public men will regard this matter as one of greatest importance—so important that they will study it and inform themselves so that when it comes to a vote they may a "true verdict render."

We submit the following amendment to the Constitution and ask that the legislature submit it for the people's direct approval or rejection:

AN ACT, To amend Article VII of the Constitution of the State of Washington, relating to assessments and taxation.

Be it Enacted by the Legislature of the State of Washington:

SECTION 1. That at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1914, there shall be submitted to the qualified electors of this state for their adoption and approval an amendment to article VII of the Constitution of the State of Washington, by substituting in lieu thereof the following, to be known as article VII of the Constitution of the State of Washington:

ARTICLE VII.

SECTION 1. The power of taxation shall never be surrendered, suspended or contracted away. Taxes shall be uniform upon the same class of subjects and shall be levied and collected for public purposes only.

SEC 2. There shall be exempted from taxation all federal, state, county and municipal property; the property of educational, charitable and religious associations or institutions and public cemeteries, not used or held for profit; all free public libraries and free museums, pub-

lic debts as evidenced by the bonds or warrants of the State of Washington, its counties, municipalities or other subdivisions, and personal property subject to taxation to the amount of three hundred (\$300.00) dollars for each head of a family.

SEC. 3. The legislature shall provide by law for annual taxes sufficient, with other sources of revenue, to defray the necessary annual ordinary expenses of the state for each fiscal year and for the purpose of paying the state debt and interest thereon, if there be any. No tax shall be levied except in pursuance of law and all taxes levied and collected for state purposes shall be paid into the state treasury in money only.

SEC. 4. No public funds shall ever be appropriated or expended except for strictly public purposes.

SEC. 5. The legislature may vest the corporate authorities of cities, towns and villages with the power to make local improvements by special assessment or by special taxation of the property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes.

SEC. 2. The secretary of state shall cause the amendment proposed in section one (1) of this act to be published for three months next preceding the said election therein described in some weekly newspaper in every county where a newspaper is published throughout the state.

TAXATION OF TIMBER LANDS UNDER THE GENERAL PROPERTY TAX SYSTEM.

(BY T. D. ROCKWELL.)

In discussing in former articles the inaccuracies and inequalities of the general property tax system, we have dealt in generalities, but it now comes time to give information to the people of the state with reference to particular property, showing how certain classes of property are affected and how detrimental this system of taxation is to our body politic.

The first class to which we desire to direct the attention of the people is timber lands, which comprises one of the largest assets of the state. In the taxation of lands covered with growing timber, there can not possibly be, under the general property tax system, an equal and fair and uniform assessment. The State Board of Tax Commissioners has made serious and earnest effort to correct these inequalities, but under the system of assessment and taxation fastened upon our state by our antiquated and out-of-date constitution, we have found it impossible to handle this subject in a business way. We think we have come as nearly as possible to equality as can be expected under our present system, but the errors are so glaring that it would

be foolish for any one to argue that uniformity and equality have been obtained.

Taxpayers generally are likely, in discussing the inequalities of taxation, to point to timber lands as the class of property receiving more favor at the hands of assessors than any other. If we admit that the general property tax system is a correct method of taxation, this is probably true, because the very best efforts at assessment of timber must, under the general property tax system, end in failure. Previous to the formation of the State Board of Tax Commissioners, the assessment of this class of property was a most ridiculous guess. Not a county in the state had made a cruise of its timber, and the best the assessor could do was to sit in his office and guess at the value of the holdings of any company or individual in his county. Our efforts were early directed towards a cruise of all the timber lands in the state, and we have at last succeeded in having every county make an estimate of its timber. Of course, these cruises or estimates have been a great thing for the counties and results have justified the expense thereof, but timber cruises are not always accurate—indeed, experience has taught us that they very seldom, if ever, agree. Under our present system of taxation, the assessor is expected to assess the timber in his county upon the basis of the cruise or estimate returned to him by the cruisers employed by the county for this work. This assessment must be made every two years, and taxes must be paid upon this standing timber every year. When we stop to consider that this class of property, while being so taxed, is producing no revenue to the owner and that unless he cuts the timber and sells it, there is no hope for profit or return on his investment except such as may appear in the “unearned increment;” that all the time that this tax is being paid from year to year there is a continual menace from fire, which may at any time entirely wipe out, not only the unearned increment, but the entire property itself, we realize that a timber land owner facing these conditions is very likely to seek protection by gathering and selling his crop at the first opportunity. Of course, this destroys all idea of conservation. Indeed, as has been pointed out, it encourages to a large extent the destruction of our magnificent forests.

It is the opinion of the writer that a method of taxation can be devised which will obviate the necessity of cutting the timber and at the same time will yield a reasonable and proper tax upon this class of property. We are not prepared to point out at this time just which one of several methods we would favor, but we

will certainly favor any method that was shown to be better than the one now in existence. The plan most talked of and most generally discussed by conservationists at the National Conservation Congress is the one which exempts the timber itself from taxation as long as the trees stand, and taxes the cut. Of course, during this exemption period, there would be a fair and reasonable tax upon the land itself, and after the timber is cut down, preparatory to its manufacture into commercial lumber, it would then pay a tax that would be high enough to cover the taxes that it had failed to pay during the exemption period. Under this method, its proponents claim, we preserve our forests and reach a much more equitable and fair tax, giving better results as to money received. Furthermore, we encourage reforestation of our cut-over lands. No hope is held along this line under our present system, because owners of lands that can be reforested will not pay taxes for forty or fifty years to gather one crop, when the chances of their being present at the harvest is, to say the least, uncertain, if not remote. The plan outlined above is favored by a great many timber owners and by experts in forestry and is favored by the writer as applied to the re-forested areas. The system which we now pursue destroys the forests and does not yield the amount of tax that it should in proportion to other property in the state, so that it is not only unjust to the man who owns the timber, but it is also unjust to every other property owner in the state, and accomplishes nothing but the destruction of the forests.

No plan to remedy this condition can be devised until our constitution has been so amended that our people may have the benefit of rational ideas on the subject of taxation. Why should we be deprived of a beneficial system of taxation which has been tried in other states and found to be better than the old system? Why should we be bound to an antiquated, out-of-date, cumbersome and unjust system of raising public revenue, when we have the testimony of every political economist and every expert on the subject of taxation, as well as our own experience, to show that our system is the most unequal and unjust of all the systems of taxation now in use throughout the world? The theory that all property can be taxed at a uniform rate is a fallacy and a farce, and this conclusion is reached by every student who has made an examination of the general property tax system. Can we not depend upon the people of this state to accept testimony of this kind upon a question, the technicalities of which are impossible to one who has not made it a special study? Will they not be

advised by men who, having made a life work of the study of taxation, come to them, giving as a result of their labors the most severe condemnation of our present system of taxation?

Property must be classified for taxation. In no other way can uniformity be reached. We hope that the people will become so much interested in this great question, that is of so much importance to every citizen, that the next legislature will release us from our constitutional bonds, that emancipation may follow as quickly as possible.

THE ASSESSMENT AND TAXATION OF PUBLIC UTILITIES BY ONE CENTRAL BOARD OF AUTHORITY.

This question was before the last legislature and had the support of the committee on revenue and taxation, but a lack of understanding caused its failure. We are presenting it again with the hope that we will be able to make its necessity so apparent that no opposition to its adoption will develop.

The assessment of this class of property is an annoyance to the average assessor, and as a usual thing, not having at hand the information necessary for a correct valuation, coupled with inadequate authority to compel its production from those in charge of the property, an assessment is usually made on the guess basis, not satisfactory to either the assessor or the assessed. Then again, the territory covered by some of these properties makes it hard for several assessors to arrive at a just conclusion. Sometimes an electric light or power plant is situated in one county and the principal business is done in another, or even in two other counties. This makes a difficult situation to handle and assessors have repeatedly complained to this Commission that it is hard for them to agree.

Another most serious complication arises under the present system. The law requires this Board to assess the operating property of railroads of all kinds, and makes it the duty of the assessor to assess electric light and power plants. A segregation of the values between the electric light and power part of the plant and the street railroad portion is almost impossible, because the property is so intermingled, that the operating company itself cannot tell what part of the value should be apportioned to the railroad and what part to the light. The same power runs all the plant, and only an arbitrary segregation can be made at best.

The assessment of telephone companies (which is now in the hands of the county assessors) has been a prolific source of an-

noyance. The local and long distance business is so intermingled and mixed up that assessors have repeatedly protested that a correct valuation as between counties, or even locally, is impossible. The assessor's convention, which met at Olympia, January 16, 1911, adopted the following resolution:

"RESOLVED, That this convention urges the enactment of a law placing the assessment of all public service corporations in the hands of the State Tax Commission."

In accordance with the wish of the county assessors as expressed in the above resolution, and believing after a thorough study and consideration of the matter, that a more uniform, just and equal assessment will be obtained under the plan outlined, we present the following bill, which we respectfully recommend be enacted into law so that it may be operative for the assessment of 1913:

AN ACT, To provide for the assessment of the property of persons, firms or corporations engaged in the business of furnishing electric light, water, heat, power, gas and telephones to the public.

Be it Enacted by the Legislature of the State of Washington:

SECTION 1. That the State Board of Tax Commissioners shall make an annual assessment of the property of all persons, firms or corporations engaged in the business of furnishing electric light, water, heat, power, gas and telephones to the public.

SEC. 2. For the purposes of this act the following provisions or definitions are made:

1. The term "board" in this act, without other designation, means the State Board of Tax Commissioners.

2. The term "property," as used in this act, shall include all classes of property used in conducting the business of furnishing electric light, water, heat, power, gas and telephones to the public, whether said property be tangible or intangible.

3. Any person, firm or corporation operating an electric light, water, heat, power, gas or telephone plant in this state shall be the representative of every title and interest in the property of such plant as owner, lessee, or otherwise, and notice to any agent of said person, firm or corporation shall be notice to all interests in said plant for the purpose of taxation. The assessment of the property of such plant in the name of the owner, lessee, or company operating such plant shall be deemed and held an assessment of all title and interest in such property of every kind and nature.

4. The term "general property of the state" shall be deemed to include all the real and personal property appearing upon the assessment rolls and tax rolls throughout the entire state upon which the state, county and local taxes are levied and collected.

5. The term "company," wherever it occurs in this act, shall be deemed and considered to include every kind of plant furnishing electric light, water, heat, power, gas or telephones to the public as a business, whether as person, firm or corporation.

SEC. 3. The Board shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, towns, cities, villages and assessment districts, and the officers thereof shall, in form prescribed by said Board, make returns to it of all the information called for. Said Board shall have the power, by a summons signed by a member of said Board, and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. Any member of the Board or the secretary thereof, is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of said board, upon a proper showing that such witness has been duly served with a summons, and has refused to appear before the said Board. In case of the refusal of a witness to produce books, papers, documents or accounts, or to give evidence on matters material to the hearing, said Board, or any member thereof, may institute proceedings in the proper superior court, to compel such witness to testify or to produce such books or papers, and to punish him for the refusal. All summons and process issued by such Board shall be served by the sheriff of the proper county, and such service certified by him to said Board, without any compensation therefor. Persons appearing before said Board in obedience to a summons, shall, in the discretion of the Board, receive the same compensation as witnesses in the superior court, to be audited by the State Auditor, on the certificate of said Board. The records, books, accounts and papers of any person, association or corporation owning or operating such plant to be assessed, shall be subject to visitation, investigation and examination by said Board.

SEC. 4. The Board, in any matter material to the valuation, assessment or taxation of the property of any electric light, water, heat, power, gas or telephone company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the person, firm or corporation interested, in like manner as the depositions of witnesses are taken in civil actions in the superior court.

SEC. 5. Every electric light, water, heat, power, gas and telephone company, operating in this state shall, between the first day of January and the first day of April in each year, under the oath of the president or other chief officer, and the secretary, treasurer, auditor or superintendent of such company, make and file with the board, in such form as the Board may prescribe, reports containing the following facts:

- (1) The name of the company.

(2) The nature of the company, whether a person, association, company or corporation, and under the laws of what state or county organized, the date of original organization, date of re-organization, consolidation, or merger, with specific reference to laws authorizing the same.

(3) The location of its principal office.

(4) The place where its books, papers and accounts are kept.

(5) The name and postoffice address of the president, secretary, treasurer, auditor, superintendent, general manager, counsel, directors and all other general officers.

(6) The name and postoffice address of the chief officer or managing agent of the company in the State of Washington, and of all other general officers residing in this state.

(7) The total number of shares of capital stock.

(8) The par value of the shares of capital stock, for the whole system, showing: (1) Amount authorized; (2) amount issued; (3) amount outstanding; (4) the dividends paid thereon.

(9) The market value of the shares of capital stock for the whole system, on the dates and for the periods the Board may request or specify.

(10) If such capital stock has no market value, the actual value on the dates and for the periods designated by the said Board.

(11) The funded debt of the company for the whole system and a detailed statement of all series of bonds, debentures and other securities, forming part of the funded debt, at par value, with date of issue, date of maturity, rate of interest, and interest paid.

(12) The market value of each series of funded debt for the whole system, on the dates and for the periods designated by said Board; and if the whole, or a part, of such funded debt has no market value, then the actual value for such periods and such dates as the Board may specify.

(13) Such a general description of the real property of the company owned or operated in the State of Washington, as would be sufficient in a conveyance thereof, under a judicial decree directing a sale for taxes, to vest in the grantee all title and interest in and to said property.

(14) A like description of the personal property, including moneys and credits, held by the company as a whole system, and also the part thereof apportioned to the system in this state.

(15) A statement in detail of all capital stock and bonds or other securities of said company, owned by or held in trust for the company, and the capital stock, bonds, and other securities of other persons, companies or corporations, owned by or held in trust for it, and the par value, and the market or actual value of the same,

(16) The entire gross earnings of the company from operation, income from operation, and income from other sources for the whole system, and in this state, and the disposition made from such income.

(17) The entire gross earnings of such company, in the State of Washington, for each and every month, for each calendar year, ending on the 31st day of December.

(18) The annual reports of the board of directors, or other officers, to the stockholders of the company, or to state officers or boards of other states in which the business is operated.

(19) Such other facts and information as said board may require, in the form of returns prescribed by it. Blanks for making the above reports shall be furnished to such companies by said board except for the copies of the reports required under the provisions of sub-division eighteen of this section. In case any company refuses or neglects to make the reports provided for by this act, or refuses or neglects to furnish any information requested, the Board shall inform itself the best it may on the matters necessary to be known, in order to discharge its duties with respect to the valuation and assessment of the property of such company.

SEC. 6. If any electric light, water, heat, power, gas or telephone company, or its officers or agent, shall refuse or neglect to make any reports required by this act, or said Board, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, or papers when requested by said Board, or shall refuse or neglect to appear before the Board in obedience to a summons, such company shall be estopped to question or impeach the action or determination of the Board upon any grounds not affecting the substantial justice of the tax.

SEC. 7. The Board, between the first day of March and the first day of June, in each year, according to their best knowledge and judgment, shall ascertain and determine the true cash value of the property of each company within this state. Every such company shall be entitled, on its own motion, to a hearing and to present evidence before such Board, at any time between the first day of April and the first day of May, relating to the value of the property of such company, or to the value of the general property of the state. On request in writing for such hearing or presentation, the Board shall appoint a time and place therefor, within the period aforesaid, the same to be conducted in such manner as the Board shall direct. Such hearing shall not impair or affect the right to a further hearing before the State Board of Equalization, as hereinafter provided. The value of property of electric light, water, heat, power, gas and telephone companies for assessment shall be made as of the same time and in like manner, as the value of the general property of the state is ascertained and determined.

SEC. 8. The Board shall prepare assessment rolls and place thereon, after the name of each electric light, water, heat, power, gas and telephone company assessed, the general description of the property of such company, which shall include its real estate, right-of-way, equipment, franchises and all other real and personal property of said company, which shall be deemed and held to include the entire property and franchises of such company within the state, and all title and interest

therein. For the purpose of determining the true cash value of the property of each company, the Board may, if deemed necessary, view and inspect the property of such company, and shall consider the reports filed in compliance with this act, and the reports and returns of the company filed in the office of any officer of this state, and such other evidence or information as may have been taken or obtained bearing upon the value of the property of the company assessed. In case of electric light, water, heat, power, gas and telephone companies which own or operate plants lying partly within and partly without the state, the Board shall value and assess only the property within this state. In determining the value of the portion within this state, the Board shall take into consideration the value of the entire system, the mileage of the whole system, and of the part within this state, together with such other information, facts and circumstances as will enable the Board to make substantially just and correct determination. The property of such company shall be assessed as a unit and as personal property, and when the value of the property of the company within this state shall have been ascertained and determined, the amount thereof shall be entered upon said assessment rolls, opposite the name of the company, and shall be and constitute the value of the entire property of such company within this state, for the levy of taxes thereon, subject to revision and correction by the State Board of Equalization as herein-after provided. Upon the completion of such assessment, the Board shall give notice by mail to each company assessed of the amount of its assessment as entered upon such rolls.

SEC. 9. In making the investigation and holding the hearings provided for in this act, the Board may hold its sessions at such times and in such places throughout the state as it may deem proper or necessary for the convenient performance of their duties, and may adjourn from time to time and from place to place.

SEC. 10. The assessment rolls of electric light, water, heat, power, gas and telephone companies shall, by said board of tax commissioners, be submitted to the State Board of Equalization at its annual meeting held for the purpose of equalizing the assessed valuation of the taxable property of the state and any company interested shall have the right to appear and be heard as to the assessment of the property of such company, and as to the value and assessment of the general property of the state, and the said Board of Equalization may, on application or of its own motion, correct the valuation or assessment of the property of such company, in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state. The assessed valuation of the property of the company as it appears on such rolls, shall not be increased without notice to the company, by registered letter, that such increase is contemplated, and fixing a time for a hearing in relation thereto.

SEC. 11. On the completion of the equalization of the property of the state by the State Board of Equalization, it shall be the duty of the State Board of Tax Commissioners to apportion the value of the prop-

erty of electric light, water, heat, power, gas and telephone companies, if in more than one county, upon a fair and equitable basis, taking into consideration the volume of business transacted in each county, the value of franchises, the value of physical property and such other facts and conditions as will make a just division of the taxable value of such property.

SEC. 12. An emergency exists and this act shall take effect immediately.

THE TRUE CONSIDERATION SHOULD BE EXPRESSED IN DEEDS.

We are submitting to the legislature a bill requiring a statement of the true consideration to be filed with every transfer of real property before such transfer is admitted to record. If this bill is passed, it will save annually a great deal of money to the state by reason of the fact that no testimony will need be taken in the different counties of the state for the purpose of finding the ratio of assessed to actual value. If we are to have an equalization of taxes of the state, the assessing officers must have some data upon which to base values, and there are only two ways suggested to this Board. One is to obtain the information under the operation of the proposed law; the other is to send examiners into each county and summons witnesses to testify as to the true cash consideration entering into the transfer of real property. This bill will save witness fees, mileage and the expenses of stenographers, etc.

There is no good reason why a person buying or selling real property should not record the actual and true consideration. When a fictitious value is given, either higher or lower than the actual and true consideration, it can be done with but one purpose and that purpose to deceive. The state should not be a party to deception or fraud, and for this reason, as well as for the actual money to be saved, we hope the bill will pass.

AN ACT, Requiring a statement of the true consideration for the transfer of real property before a deed may be recorded.

Be It Enacted by the Legislature of the State of Washington:

SECTION 1. Before any deed for the transfer of real property shall be recorded, it shall be accompanied by the affidavit of the grantor or grantee, or one of the grantors or grantees, reciting the true and actual money consideration therefor, including all deferred payments to the grantor, grantors, or any other person, secured or unsecured, and the

estimated true value of any property given in exchange. The form of such affidavit shall be substantially as follows:

COUNTY OF....., ss:

....., being duly sworn, says that he is the grantor (grantee) or one of the grantors (grantees) named in the deed, this day presented for record herewith made by to conveying premises described as follows: (give description of property).

The true money consideration for said conveyance was \$....., of which amount \$..... was paid in cash prior to or upon delivery of the deed, and \$..... was agreed to be paid in the future (upon mortgage, bond, note or other obligation).

In addition to said true money consideration there was given in exchange for said conveyance, property of the estimated value of \$....., making the entire true consideration for said conveyance the sum of \$.....

In addition to the real property transferred by said deed, there was also included in the true money consideration above mentioned, personal property of the true value of \$....., leaving as the true money consideration of the real property conveyed the sum of \$.....

Sworn to before me, this.....day of....., 19....

SEC. 2. Such affidavit shall be delivered by the recording officer to the State Board of Tax Commissioners within one week after the same is filed, and shall be used by said Board solely as an aid in determining the general values of property in the several counties of the state. Said affidavits shall not be open to public inspection, and said Board shall not disclose the contents thereof except to taxing officials or in litigation involving assessments and taxation, and after having been on file for five years may be destroyed.

SEC. 3. Any person knowingly making any false statement in any affidavit herein provided for shall be guilty of perjury in the second degree.

REGULATION OF MOTOR VEHICLES.

This Board submitted to the last legislature a bill providing for a better regulation of motor vehicles within this state. Sufficient interest was not taken in the bill to insure its passage and we are again offering it in a somewhat modified form. A demand for this legislation has come from many sources, more particularly from those owning this class of vehicles. It is apparent to all that the larger and more powerful machine is much more destructive of highways of the state than the lighter machine of less power, in consequence of which the license fee provided in the bill is fixed on the amount of horsepower developed.

Practically this same law is in successful operation in the state of Connecticut and some other states, and we believe it a necessity in the State of Washington.

AN ACT, Relating to the operation of and requiring the registration of all motor vehicles, providing for an annual registration or license fee, making a violation of the provisions of this act a misdemeanor and providing a punishment.

Be it Enacted by the Legislature of the State of Washington:

SECTION 1. The term "motor vehicle," when used in this act, except when otherwise expressly provided, shall include all vehicles propelled by any power other than muscular, except road or street rollers, street sprinklers, fire engines, fire department apparatus, police patrol wagons and ambulances, and all other motor vehicles used exclusively in the public service of the state or of a county or municipality.

SEC. 2. The owner of every motor vehicle shall file annually in the office of the State Board of Tax Commissioners, on a blank to be furnished by said board, a statement giving his name, residence, post office address and a description of each motor vehicle owned or controlled by him or in his possession, including the name of the maker, the number, if any, affixed by the maker, the date of manufacture, the character of motor power, its rated and advertised horsepower, weight and capacity, together with such other information as may be required by said Board.

The said Board of Tax Commissioners shall register each motor vehicle, assign to it a distinguishing number or mark, and shall issue to the owner thereof a certificate of registration, which shall contain a statement of the motor power of such vehicle in figures of horsepower, the place of residence and post office address of the owner, the name of the maker, the number of the vehicle, if any, affixed by the maker, the name or trade designation of the vehicle, and the number or mark assigned to such vehicle by said State Board of Tax Commissioners, which certificate shall be in such form and contain such further information as said Board may determine. Such certificate shall be carried at all times upon such motor vehicle and shall be subject to examination upon demand by the said State Board of Tax Commissioners or by any member thereof, or any person representing said Board, or by any sheriff, deputy sheriff, constable or police officer.

SEC. 3. The horsepower of motor vehicles in the case of internal combustion engines shall be determined by said State Board of Tax Commissioners in accordance with the formula adopted by the Association of Licensed Automobile Manufacturers; in the case of steam and electric motor vehicles, the amount and rate of such horsepower shall be taken as advertised by the maker thereof, and if such motor vehicle has two ratings of horsepower, the registration shall be based upon the higher rating.

SEC. 4. Upon the transfer of ownership of any motor vehicle, its registration shall expire, and the person in whose name such motor vehicle

is registered shall return forthwith the certificate of registration to the State Board of Tax Commissioners, with a written notice containing the date of such transfer of ownership and the name, place of residence and postoffice address of such new owner. A person who transfers to another any motor vehicle, upon the filing of a new application and upon the payment of the proper fee, may have another motor vehicle registered in his name for the remainder of the calendar year: *Provided*, That the horsepower of such motor vehicle is the same or less than that of the motor vehicle so sold or transferred by him, but if the horsepower of such motor vehicle be greater than that of the motor vehicle sold or transferred, the applicant shall pay an additional fee amounting to the difference between the fee required for the motor vehicle formerly owned and so transferred by him and the registration fee required for the motor vehicle of greater horsepower.

SEC. 5. Every dealer, liveryman or manufacturer of motor vehicles may, instead of registering each motor vehicle owned or controlled by him, make application to the State Board of Tax Commissioners for a general or distinguishing mark, and the said Board may, if satisfied as to the facts stated in said application, issue to the applicant a certificate of registration containing the name, place of residence and post office address of the applicant, a general distinguishing number or mark assigned to him and containing such other information as the said Board may determine, and each motor vehicle owned or controlled by such manufacturer, dealer or liveryman, shall, until sold, hired or loaned for a period of more than five (5) successive days, be regarded as registered under and as having assigned to it such distinguishing number or mark. Manufacturers, dealers or liverymen shall not be required to carry such certificate upon the vehicles registered under the provisions of this section. Such manufacturer, dealer or liveryman shall be required to pay a registration fee based upon the average number of motor vehicles used, operated, or kept for hire or use by him during the calendar year, such average number of motor vehicles to be determined by the State Board of Tax Commissioners, who shall have access to his books and records and shall have the right to inspect his cars, warehouses, stables and premises for such purpose.

SEC. 6. Every motor vehicle, except motor cycles, at all times while in operation or used upon the public streets and highways of this state, shall have displayed in a conspicuous place on the front and rear, a registered number, plate or marker furnished by the said Board of Tax Commissioners. Said plate shall be in such form as said Board may determine, shall bear the letters "Wash." and the figures of the registered number thereon, which shall not be less than four (4) inches high, and each stroke not less than five-eighths ($\frac{5}{8}$) of an inch wide, and each figure thereof shall occupy a space not less than three and one-half ($3\frac{1}{2}$) inches in width. The Board shall furnish annually, without charge, one pair of number plates for each individual registered vehicle, and one pair for each of the average number of vehicles owned, used, operated or kept for hire by any manufacturer, dealer or livery-

man. Such number plates upon such motor vehicles shall be entirely unobscured at all times and the registered number and letters thereon shall be plainly legible at all times. They shall be carried horizontally and the rear number plate shall be so fastened as not to swing, and the lower edge thereof shall be not less than eighteen (18) inches from the ground. During the time between one hour after sunset and sunrise each motor vehicle shall carry a light, which light shall be thrown upon said registered number, which shall be so illuminated as to be legible a distance of sixty (60) feet. If any number plate supplied by said Board is lost or mutilated, or if the registered number thereon becomes illegible, the owner or person in control of the motor vehicle for which such number plate was furnished shall immediately place a temporary number plate bearing his registered number upon such vehicle, and shall, within twenty-four (24) hours after such loss or mutilation of such number plate, notify said Board and apply for a new number plate, and thereupon the said Board shall supply a new plate upon the payment of a fee hereinafter provided.

SEC. 7. Every motor cycle, at all times while being used, or operated upon the public highways of this state, shall have displayed thereon the state abbreviation and such letters or figures assigned by said Board to such motor cycle, such letters and figures to be at least one (1) inch high and either painted on such motor cycle or displayed on a plate or marker securely fastened thereto.

SEC. 8. The fee for the registration of such motor vehicles to be paid to and collected by the State Board of Tax Commissioners annually, shall be as follows:

For the registration of each motor cycle, two and 50-100 (\$2.50) dollars per annum.

For the registration of each motor dray, truck, delivery wagon, or other similar motor vehicle used for commercial purposes, but not doing business as a common carrier to points outside of incorporated cities or towns, regardless of the horsepower thereof, five (\$5.00) dollars per annum.

For the annual registration of every other motor vehicle, thirty (\$0.30) cents per horsepower for each motor vehicle of thirty (30) horsepower or more, and twenty (\$0.20) cents per horsepower for each motor vehicle under thirty (30) horsepower, said horsepower to be determined by the State Board of Tax Commissioners in accordance with the provisions of section three (3) of this act.

For the substitution of the registration of a motor vehicle previously registered in accordance with the provisions of this act, two (\$2.00) dollars.

For each additional set of number plates furnished to replace such as have been lost, mutilated or destroyed, or which are illegible, one (\$1.00) dollar.

SEC. 9. All the moneys received under the provisions of this act shall be paid into and become a part of the public highway fund of the state.

SEC. 10. Any person running, using or operating a motor vehicle upon any of the public streets or highways of this state in violation of the provisions of this act, whether the owner of such vehicle or not, and the owner of any motor vehicle run, used or operated upon any of the public streets or highways of this state with his knowledge or consent, in violation of the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than twenty-five (\$25.00) dollars and not exceeding one hundred (\$100.00) dollars.

ASSESSMENT OF WATERCRAFT.

Pursuant to two resolutions passed at the Assessors' conventions of 1911 and 1912, we have prepared a bill for the consideration of the legislature providing for the assessment of all large boats by the Tax Commission.

The resolution of 1911 is as follows and was unanimously adopted:

We find that this class of property is extremely difficult to assess, owing to the fact that it is almost impossible to establish the residence of the owner, and we suggest that all steamboats and other registered floating property be assessed by the State Tax Commission.

(Signed) WM. WHITFIELD, Chairman.
JNO. F. ANDERSON,
C. J. BACKUS,
EDWIN C. MILLER,
W. H. KAUFMAN.

The second resolution was as follows:

We find this class of property is very difficult to assess owing to the uncertainty of properly locating the residence of the owner. We recommend that all vessels operating under a Federal register be assessed by the Tax Commission and motor boats and other small craft be assessed by the local assessor.

(Signed) WM. WHITFIELD, Chairman.
JNO. F. ANDERSON,
EDWIN C. MILLER,
C. J. BACKUS,
A. E. PARISH,
W. H. KAUFMAN.

Should the legislature see fit to enact this law, we hope the bill may be passed and signed by the Governor prior to March 1st, so that it may be available for the assessment of 1913.

AN ACT, Providing for the assessment of registered water craft by the State Board of Tax Commissioners as personal property, and declaring an emergency.

Be it Enacted by the Legislature of the State of Washington:

SECTION 1. From and after the passage of this act all water craft that is required by the laws of the United States to be registered,

licensed or enrolled and which is subject to taxation under the laws of the State of Washington, shall be valued and assessed by the State Board of Tax Commissioners as personal property: *Provided, however,* That vessels already taxed in another state shall not be again taxed in this state for the same year, but proof to the satisfaction of the State Board of Tax Commissioners shall be furnished by the vessel claiming prior taxation.

SEC. 2. When called upon to do so, the owner, managing owner or agent of any vessel described in Section 1 of this act, shall furnish to the State Board of Tax Commissioners the following information:

1. The name of the boat or other water craft.
2. The gross tonnage.
3. The length and beam.
4. The character of motive power, with description of engines.
5. When and where built (both as to engines and hull).
6. The names of all the owners and their residence address.
7. The names and residence address of the officers and directors, if a corporation.
8. The name of the managing owner or managing agent.

SEC. 3. The assessment so made shall be entered by the State Board of Tax Commissioners in a book to be kept by them for this purpose, and previous to the first day of October in each year the said Board shall certify to the proper county officer the assessment so made and taxes shall be extended and collected as for other property of the county.

SEC. 4. The county in which the property described in Section 1 of this act shall be listed and taxed, shall be determined by the State Board of Tax Commissioners and the taxes collected from the assessment so made as herein provided shall be paid into the current expense fund of said county.

SEC. 5. An emergency exists and this act shall take effect immediately.

EXEMPTION OF HOUSEHOLD GOODS AND MECHANICS' TOOLS FROM TAXATION.

It is the opinion of nearly all taxing officials that household goods, such as are necessary for the conduct of the home, should not be a subject of taxation. In the first place, there can be no uniformity or equality in the assessment of this class of property. It all looks practically the same to the average assessor's eye, with the result that the rich man's furnishings are very often assessed at the same value as those of a man in very moderate circumstances, when in truth and in fact the value is many times greater.

In the second place, this class of goods depreciates in value so rapidly after its purchase that even though the assessor might know the cost price, it would be impossible for him to place a

value upon the goods as second-hand goods, which they really are as soon as they have been used by the purchaser. It is a fact that a man may furnish a house from top to bottom, live in it one night, and the next day his household goods would have to be sold as second-hand furniture.

Recognizing the farce, as well as the injustice, of attempting an assessment of this class of property, we are asking the legislature to exempt it entirely. We have also incorporated in the act the exemption of the tools used by a mechanic in plying his trade. This class of property should be exempt if any should, because it is necessary in the earning of a livelihood.

Some question has arisen as to whether the legislature has the power to exempt from taxation the classes of property enumerated in the proposed act, and we admit that were it not for the decision of the Supreme Court of this state in the case of *State of Washington ex rel., Chamberlain vs. Daniel, Assessor of Spokane County*, reported in the 17th Washington, at page 111, we would agree with the idea that this was private property and not capable of being exempted under our constitution, but in the opinion referred to, written by the late lamented Judge Dunbar, in dealing with the different classes of property that might be legally exempted, the Court say:

"Under this head, the framers of the Constitution might also reasonably have had in contemplation household furniture to a limited amount for the benefit of very poor people and which it was necessary for them to possess to prevent them from becoming public burdens, and in this sense it is a class of property in which the public have an interest, although to meet the requirements of the Constitution as to uniformity of taxation, the exemption must apply to all and must specify the particular property exempted, and the same reasoning might apply to tools of trade, et cetera."

For the reasons set forth above and following the reasoning of the case above referred to, we believe that household goods, furniture and wearing apparel and mechanics' tools of trade should be exempt from taxation, and we submit the question to the legislature with a proposed act.

AN ACT, Providing that household goods, furniture, personal wearing apparel, (except jewelry) and mechanics' tools of trade shall not be considered property for the purposes of taxation within this state, and declaring an emergency.

Be it Enacted by the Legislature of the State of Washington:

SECTION 1. That from and after the passage of this act, household goods, furniture, personal wearing apparel, (except jewelry) and me-

chanics' tools of trade shall not be considered as property for the purposes of taxation within this state.

SEC. 2. An emergency exists and this act shall take effect immediately.

ASSESSMENT OF 1905 COMPARED WITH THAT OF 1912.

In 1905 the total assessed value of the taxable property in the state was \$328,542,525.00; it is now \$1,005,086,251.00, an increase in seven years of \$676,543,726.00.

Seven years ago the assessed value of all real property was \$244,089,870.00; it is now \$729,751,400.00, an increase of \$485,661,530.00.

Steam railroads, then assessed at \$26,789,655.00, are now assessed at \$135,522,077.00, an increase of \$108,732,422.00.

Seven years ago there were 3,730,625 acres of improved land in the state. Unfortunately, under the system of assessment then in vogue, no attempt was made to separate the value of improved from unimproved land, and it is consequently impossible to arrive at its value. There are now, however, 6,359,973 acres of improved land within the state, valued at \$152,581,318, or an average of \$26.99 per acre. Improvements on these lands are assessed at an average of \$3.79 per acre, making the average assessed value of farm lands, including the improvements thereon, \$30.78 per acre. It is to be noted that 2,629,348 acres of raw land have been placed in cultivation during the past seven years.

In 1905 town and city lots, with improvements, were assessed at \$130,519,726.00; this year (1912) they stand at \$393,326,885, an increase of \$262,807,159.00.

In 1905 there were 18,747,997 acres of land, improved and unimproved and including timber lands, etc., within the state, which, including improvements, were assessed at \$114,120,144.00, or an average of \$6.09 per acre. There are now 22,965,676 acres, assessed at \$336,424,515, or an average of \$14.65 per acre.

There are no means of ascertaining the acreage of timbered land for 1905, but from careful investigations made by the Tax Commission, it was found to be assessed at an average of \$4.88 per acre. There are now 5,464,602 acres returned as timber land, assessed at \$89,379,888, or an average of \$16.36 per acre, an increase of \$11.48 per acre over the assessment of 1905.

At that time the taxable value of personal property in the state was \$57,663,000.00. It is now \$117,949,520, an increase of \$60,286,520, and in this connection it may be of interest to note that in 1905 there were 406,569 head of cattle in the state, while at the present time there are only 269,159, a falling off of 137,410 head during the past seven years. Seven years ago there were 525,770 sheep, while the returns for the present year show 420,301, or a loss of 105,469. Of the cattle now returned 141,573, or approximately fifty-two per cent. are milch cows. The reduction in the number of cattle and sheep can be attributed to the fact that the additional 2,629,348 acres of land put under the plow during the past seven years has reduced pasturage to that extent. In 1905 there were 210,716 horses within the state, having an average value of \$29.07. There are now 254,134 horses, with an average value of \$44.70. Of these 156,154, or approximately sixty-one per cent., are work horses. Then the value of horses, cattle, sheep, hogs etc., was \$12,766,441.00, it is now \$18,241,871.00. At that time there were 26,179 pianos and organs, valued at \$1,760,520.00; there are now 58,528 valued at \$4,961,629.00. Then all household goods, office furniture, including jewelry, silver plate, books, organs, pianos, sewing machines, etc., were valued at \$11,128,524.00. These articles are now assessed at \$27,334,108.00. Agricultural tools, implements, machinery, harness, etc., was assessed in 1905 at \$1,748,130.00; now at \$2,183,146.00. Goods, wares and merchandise in 1905 was returned at \$15,800,934.00, now at \$33,527,536. Manufactured materials, tools, etc., were then valued at \$8,296,446.00; now at \$12,810,761.00. Bonds, stocks, shares and moneys of banks, returned in 1905 at \$5,215,199.00, are now assessed at \$13,876,768.00. The property of telegraph, telephone, gas, water, electric light, power, street railway companies, etc., was assessed in 1905 at \$5,924,577.00; they are now returned for taxation at \$36,730,660.

It is to be noted that the greatest increase in the assessed value of personal property has fallen, first upon the public service corporations, next upon the property of banks and bankers, followed by goods, wares, merchandise, etc.

In 1905 farmers' tools, implements, machinery, live stock, etc., represented twenty-eight per cent. of the total assessed value of all personal property, while it now constitutes but eighteen and one-half per cent.

By analyzing the foregoing statement, it will be seen that the greatest ratio of increase in values has been upon the operating

property of railroads, which shows an increase of 405.8 per cent. City property follows, with an increase of 201.4 per cent.; next comes timbered land, showing a gain of 235.24 per cent. Unfortunately, it is impossible to make any comparison between the assessment of farm lands, but as between the assessment of all lands, including timber and other unimproved lands, improved lands and improvements, there is shown an increase of 124.1 per cent. Personal property has increased but 104.5 per cent. In connection with the personal property assessment, attention is directed to the fact that intangible personal property assessed in 1905 is now exempt from taxation and is not included in the assessment of 1912, consequently the ratio of increase is not a true one.

These figures reveal the fact that, to a considerable extent, taxes have shifted from the property of the farmer to public service corporations, city and other property. Out of a total assessment of \$1,005,086,251.00 for year 1912, \$393,326,885 falls upon city lots and improvements; \$184,476,543.00 upon farm lands and improvements; \$135,522,077.00 upon steam railroads; \$151,947,972.00 on timber and other unimproved lands; \$36,730,660.00 on telegraph, telephone, gas, water, electric light, power, street railways, and other public service corporations; and the remainder upon various items of personal property. In other words, city real property represents 39 per cent.; farm lands, 18 per cent.; timber and other unimproved lands, 14 per cent.; steam railroads, 15 per cent.; other public service corporations, 4 per cent.; and personal property, other than that belonging to public service concerns, 10 per cent. of the assessed value of the state.

COLLECTIONS.

PRIVILEGE TAX ON EXPRESS COMPANIES FOR THE YEARS
ENDING MARCH 31, 1911, AND MARCH 31, 1912.

NAME OF COMPANY	Gross receipts	State tax five (5) per cent.
For year 1911—		
American Express Company.....	\$52,921 31	\$2,646 07
Great Northern Express Company.....	369,084 44	18,454 22
Northern Express Company.....	609,184 29	33,459 21
Wells Fargo & Company.....	32,428 25	1,971 41
Western Express Company.....	9,741 18	487 05
Totals.....	\$1,140,359 42	\$57,017 96
For year 1912—		
American Express Company.....	\$78,882 98	\$3,941 65
Great Northern Express Company.....	354,486 41	17,724 92
Northern Express Company.....	589,572 87	29,478 64
Wells Fargo & Company.....	43,434 28	2,171 71
Western Express Company.....	5,137 32	256 87
Totals.....	\$1,071,475 84	\$53,573 79
RECAPITULATION		
Totals, 1911	\$1,140,359 42	\$57,017 96
Totals, 1912	1,071,475 84	53,573 79
Grand totals.....	\$2,211,835 26	\$110,591 75

PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR
ENDING MARCH 31, 1911.

NAME OF COMPANY	Gross receipts	State tax seven (7) per cent.
American Cotton Oil Company.....	\$12 48	\$0 87
American Linseed Company.....	17 42	1 22
American Refrigerator Transit Company.....	162 62	10 38
Carstens Refrigerator Line.....	213 31	14 93
Chicago, New York & Boston Refrigerator Company.....	122 71	8 58
Cold Blast Transportation Company.....	216 15	15 13
Cudahy-Milwaukee Refrigerator Line.....	13 38	94
Doud Stock Car Company.....	96	06
General Electric Company.....	1 48	10
Heinz & Company, H. J.....	184 30	12 90
Mansfield Coal & Coke Company.....	1 34	09
Merchants Despatch Transportation Company.....	1,285 25	89 97
Milwaukee Refrigerator Transit Company.....	567 89	39 05
National Car Line Company.....	174 90	12 24
Pacific Fruit Express.....	17,061 94	1,193 64
Rumely Company, M.....	28	02
Seattle Brewing & Malting Company.....	93 76	6 56
Solway Process Company, The.....	75 66	5 30
Spencer Kellogg & Sons.....	92	06
Streets Western Stable Car Line.....	86 41	6 05
Swift Refrigerator Transportation Company.....	210 00	14 70
Union Oil Company of California.....	1,969 24	137 85
Union Refrigerator Transit Company of Wisconsin.....	600 00	42 00
Union Tank Line.....	32,125 04	2,248 75
Western Heater Dispatch.....	34 70	2 42
Totals.....	\$55,212 14	\$3,863 81

**PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR
ENDING MARCH 31, 1912.**

NAME OF COMPANY	Gross receipts	State tax seven (7) per cent.
American Linseed Company.....	\$20 91	\$1 46
American Refrigerator Transit Company.....	217 73	15 24
California Oilfields, Limited.....	23 36	1 99
Carstens Refrigerator Line.....	260 41	18 23
Cedar Rapids Refrigerator Company.....	47 76	3 34
Chicago, New York & Boston Refrigerator Company.....	137 98	13 15
Cold Blast Transportation Company.....	393 24	27 53
Oudahy-Milwaukee Refrigerator Line.....	7 66	54
Oudahy Packing Company.....	715 00	50 00
Doud Stock Car Company.....	7 63	58
General Electric Company.....	75	06
Heinz Company, H. J.....	104 02	7 28
Lemp Refrigerator Company.....	75 23	5 27
Merchants Despatch Transportation Company.....	1,962 75	136 69
Milwaukee Refrigerator Transit & Car Company.....	332 33	23 26
Morrell Refrigerator Car Company.....	51 56	3 61
National Car Line Company.....	137 82	13 15
Pacific Fruit Express Company.....	16,365 34	1,180 57
Rumely Company, M.....	4 00	28
Seattle Brewing & Malting Company.....	235 80	20 01
Streets Western Stable Car Line.....	44 77	3 13
Swift Refrigerator Transportation Company.....	135 00	12 95
Union Meat Company.....	9 62	67
Union Oil Company of California.....	2,423 73	169 66
Union Refrigerator Transit Company.....	500 00	35 00
Union Tank Line.....	31,355 54	2,194 89
Totals.....	\$56,265 07	\$3,933 43
RECAPITULATION		
Totals, 1911	\$55,212 14	\$3,863 81
Totals, 1912	56,265 07	3,933 43
Grand totals.....	\$111,487 21	\$7,802 29

**COLLECTIONS ON ACCOUNT OF STATE LIQUOR LICENSES
ISSUED FOR BIENNIAL PERIOD OCTOBER 1, 1910, TO
SEPTEMBER 30, 1912, INCLUSIVE.**

Year ending September 30, 1911..	Licenses No. 9,519 to 12,569, inclusive.....	\$68,033 35
Year ending September 30, 1912..	Licenses No. 12,570 to 15,593, inclusive, except No. 12,962, which has been canceled.....	64,177 17
	Total.....	\$132,215 50

On July 1, 1911, an order became effective making all state licenses payable on July 1st of each year, necessitating fractional payments in order to bring expiration of many licenses to June 30.

**RECEIPTS FROM INHERITANCE TAX FOR THE BIENNIAL
PERIOD OCTOBER 1, 1910, TO SEPTEMBER 30, 1912.**

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of pay- ment
1910				
Blake, Susan P.....	King.....	\$12,500	\$191 06	Oct. 3
Lawes, Jennie.....	King.....	5,580	69 25	Oct. 3
Oushman, Francis W.....	Pierce.....	26,129	19 50	Oct. 4
Carlson, Robert.....	King.....	2,680	46 85	Oct. 4
McMindes, Almira F.....	Pierce.....	2,349	64 65	Oct. 4
Dwyer, Marcia M.....	Skagit.....	8,768	226 64	Oct. 5
Hanlon, James.....	King.....	8,069	210 69	Oct. 5
Wenzel, Charles.....	King.....	24,982	86 33	Oct. 10
Coffin, Delos H.....	Walla Walla.....	3,820	85 84	Oct. 10
Bosdet, Jas. Geo.....	Yakima.....	10,791	114 48	Oct. 12
Kelley, Albert.....	Skagit.....	80,586	192 97	Oct. 13
Fuhrman, Carrie.....	King.....	818,085	8,660 62	Oct. 13
Wheeler, Henry.....	Spokane.....	10,000	751 00	Oct. 15
Uzafove, Charles.....	Pierce.....	21,450	106 80	Oct. 15
Johnson, J. E.....	King.....	Escheat.....	.....	Oct. 15
Wood, Elmira.....	Yakima.....	731	7 15	Oct. 15
Murray, David.....	Kittitas.....	88,296	716 82	Oct. 17
McFarland, James.....	Spokane.....	4,587	90 47	Oct. 19
Maybe, Harriet.....	King.....	2,435	63 40	Oct. 20
Holland, Adolph.....	Spokane.....	51,120	120 58	Oct. 22
Michel, Gottfried.....	Spokane.....	3,202	70 50	Oct. 22
Biddel, Eugene.....	Pacific.....	25,925	141 14	Oct. 22
Malone, M. W.....	Whatcom.....	415	15 50	Oct. 22
Smith (Schmidt), John.....	Chelan.....	22,076	860 85	Oct. 24
Nolte, Frederick.....	King.....	61,962	208 08	Oct. 24
Weeks, Carolyn A.....	Spokane.....	39,423	233 78	Oct. 24
Higginson, P. C.....	Whatcom.....	5,968	59 06	Oct. 24
Hammons, Wilson P.....	King.....	8,000	5 00	Oct. 24
Baker, Pheneas G.....	King.....	4,387	66 51	Oct. 25
Adams, B. O.....	Spokane.....	2,689	54 55	Oct. 26
Gittelsohn, Wolf.....	King.....	87,000	47 70	Oct. 26
Carlle, Henry.....	Snohomish.....	806	32 82	Oct. 31
Colman, Clarissa D.....	King.....	39,286	271 08	Nov. 1
Bancroft, Elizabeth O.....	King.....	46,622	402 81	Nov. 8
Lorigan, Edward P.....	King.....	2,483	130 00	Nov. 8
Thorn, John M.....	Whitman.....	14,826	27 85	Nov. 8
Abbott, John M.....	King.....	10,072	7 20	Nov. 9
Wilson, Beatrice.....	Kittitas.....	35,088	75 20	Nov. 9
Oox, Richard S.....	King.....	11,614	54 40	Nov. 10
DeLong, Joseph.....	Whitman.....	12,778	383 19	Nov. 11
Tibbetts, Milton O.....	Chelan.....	47,557	137 78	Nov. 14
McArthur, Herbert.....	Walla Walla.....	77,920	806 12	Nov. 14
Van De Vanter, Aaron T.....	King.....	292,151	1,584 14	Nov. 14
Lovelace, Chauncey F.....	King.....	114,569	1,045 99	Nov. 15
Swanson, August.....	Whatcom.....	2,231	36 27	Nov. 15
Springer, Amaziah.....	King.....	58,761	1,406 15	Nov. 15
Healy, Patrick.....	Pierce.....	2,869	69 93	Nov. 17
Ducey, John.....	Klickitat.....	32,678	833 00	Nov. 18
Wygant, Herbert L.....	Stevens.....	764	12 48	Nov. 18
Hubbard, Goalman.....	Whitman.....	83,960	88 48	Nov. 18
Powell, Jane.....	Douglas.....	2,326	56 45	Nov. 19
Patterson, Cynthia Ann.....	Walla Walla.....	18,188	10 94	Nov. 21
Sylvester, Nellie A.....	King.....	48,810	155 88	Nov. 21
Plants, W. D.....	Spokane.....	62,191	438 20	Nov. 22
Schneider, Carl.....	Stevens.....	2,624	29 76	Nov. 23
Cyphert, George.....	Mason.....	8,444	417 87	Nov. 25
Ford, Alexander B.....	Whitman.....	14,500	24 59	Nov. 30
Engelmann, Emil.....	King.....	20,000	45 00	Nov. 30
Zuger, Mary Magdalene.....	Walla Walla.....	108,128	424 62	Dec. 1
Wilkinson, Edward Thayer.....	Pierce.....	7,778	451 10	Dec. 2
Clausen, John.....	Grant.....	16,000	454 60	Dec. 2
Keough, Wm. Michael.....	Kitsap.....	4,000	228 90	Dec. 3
Stringer, Libbie.....	Pierce.....	2,124	82 40	Dec. 7
Oone, Angie O.....	King.....	58,825	68 60	Dec. 7
Prestige, Henry E.....	Columbia.....	236	4 30	Dec. 7
Statler, Lawrence.....	Spokane.....	25,753	699 98	Dec. 7

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1910				
Morrison, James	King	\$82,078	\$224 42	Dec. 9
Farr, Thomas	King	8,050	118 56	Dec. 9
Marckley, J. C.	Columbia	Escheat		Dec. 10
Smith, J. M.	Whitman	18,400	449 88	Dec. 12
Walton, William T.	Pierce	14,500	34 17	Dec. 12
Hoyt, Jane S.	Pierce	505	5 65	Dec. 14
Huston, John C.	Clarke	22,500	12 50	Dec. 14
Henne, Rosa L.	Douglas	8,686	112 07	Dec. 14
Brohart, John	Kittitas	Escheat		Dec. 14
Sather, Thomas	King	882	15 80	Dec. 16
Walston, John S.	Chehalis	12,722	330 66	Dec. 16
Anderson, Lars M.	King	3,500	10 15	Dec. 16
Haak, Peter	Lincoln	14,147	298 38	Dec. 17
Needham, Alfred L.	Pierce	13,616	21 75	Dec. 19
McCloskey, James	Chehalis	991	17 64	Dec. 19
Wheelock, John G.	Chehalis	17,558	469 47	Dec. 19
Schrier, Frank	King	86,060	71 92	Dec. 20
McKay, Eric	King	991	83 06	Dec. 22
Lottus, John J.	Whatecom	Escheat		Dec. 24
Ware, Sarah G.	Spokane	12,000	4 85	Dec. 27
Butler, Mary	King	30,450	235 77	Dec. 27
Smith, Benjamin A.	Spokane	1,100	21 00	Dec. 27
Colby, Herbert H.	Spokane	536	12 00	Dec. 28
Church, Viola M.	Asotin	2,279	6 00	Dec. 29
Aydt, Peter	King	6,751	136 37	Dec. 30
Smith, Margaret M.	King	69,195	2,195 95	Dec. 31
Westberg, John G.	King	257	4 32	Dec. 31
1911				
Rust, Charles A.	Chehalis	37,184	271 65	Jan. 4
Yeend, Ellen	Walla Walla	39,016	120 72	Jan. 4
Ferguson, James	Stevens	4,808	21 98	Jan. 5
Belongia, John	Clarke	847	20 22	Jan. 5
Holbrook, Greenville	Yakima	28,302	42 40	Jan. 6
Snelair, Hugh Kenneth	Yakima	26,218	7 06	Jan. 6
Morsesey, Michael	Spokane	Escheat		Jan. 6
Rand, William W.	Pierce	2,750	145 21	Jan. 7
Arnold, Ernest	Kitsap	2,962	62 50	Jan. 9
Jensen, Jens	King	1,861	26 00	Jan. 9
Dalley, John M.	King	29,451	749 17	Jan. 9
Coolidge, Emma	Spokane	117,500	661 50	Jan. 9
Holcomb, Susie M.	Chelan	32,350	62 11	Jan. 13
Dixon, Wm. C.	Walla Walla	2,010	36 78	Jan. 14
Sheehan, James	King	43,088	301 43	Jan. 16
Batcheller, Emma	King (Mass.)	25,000	250 00	Jan. 17
Bean, Wm. H.	Thurston	2,318	69 59	Jan. 18
Schlumbom, Fred	Spokane	22,041	601 12	Jan. 18
Beck, Amelia	Spokane	125,030	506 40	Jan. 18
Guiland, Marie	Yakima	12,129	13 90	Jan. 18
Williams, Geo. H.	Clarke	15,000	49 95	Jan. 19
Young, Anton	Clarke	12,347	23 47	Jan. 23
Hooker, Albert J.	Adams	31,580	58 00	Jan. 24
Simenson, Anna Marie	Spokane	2,900	89 05	Jan. 21
Rockhill, Anthony and Rosetta	Columbia	11,722	59 53	Jan. 21
Twohy, D. D.	Spokane	262,968	1,177 18	Jan. 23
Drugan, Wm. P.	Stevens	1,823	54 70	Jan. 23
Crow, J. R.	Pierce	8,973	239 60	Jan. 24
Otteson, Oscar	Pierce	280	1 80	Jan. 26
Marrs, Wilson R.	Yakima	728	21 85	Jan. 27
Gudmundsen, Gudmund	Kitsap	497	12 09	Jan. 27
Dysart, James S.	Kittitas	4,019	82 23	Jan. 27
Mitchell, John	Garfield	14,778	201 96	Jan. 27
Maryatt, Sabia J.	King	30,655	135 11	Jan. 30
Parsons, Mary Jane	Thurston	18,973	31 21	Jan. 23
Lorentzen, Mary	Grant	25,161	19 43	Jan. 30
Urquhart, Laura S.	Adams	26,108	11 13	Jan. 30
Buckley, Anna O.	Spokane	12,006	14 70	Jan. 30
Henry, Walter H.	King	88,401	675 06	Jan. 31

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1911				
Dickerson, Fred	Skagit.....	\$1,400	\$15 75	Feb. 1
Faulstroh, Henry	Spokane.....	5,009	129 69	Feb. 1
Gunnarson, Carl	King.....	2,281	62 48	Feb. 1
Piazza, Frank	Kittitas.....	464	2 10	Feb. 1
Daugherty, Victoria	King.....	8,150	121 75	Feb. 3
Snyder, Catherine B.....	Douglas.....	31,708	83 90	Feb. 3
Barkow, Gustave	Pierce.....	7,105	75 00	Feb. 3
Janssen, Helena W.....	Pierce.....	1,800	27 60	Feb. 6
Coates, Ann	Pierce.....	35,838	1,816 84	Feb. 6
Standing, Frank C.....	Pierce.....	2,798	73 50	Feb. 8
Hohl, John	Whitman.....	16,781	143 58	Feb. 8
Melchoir, Jos. and Elizabeth.....	King.....	116,200	965 00	Feb. 9
			965 48	
Stone, Henry A.....	King.....	1,138	4 57	Feb. 10
Cromble, F. H.....	Spokane.....	281,416	1,742 82	Feb. 10
Anselcombe, L. J.....	Spokane.....	3,584	90 32	Feb. 10
Pickering, Mary G.....	King (Mass.).....	4,173	125 19	Feb. 8
Baldwin, Henry Furlong.....	King.....	67,666	223 67	Feb. 11
Walters, Christ	Lincoln.....	Escheat.....		Feb. 11
Geib, Ella G.....	Spokane.....	58,275	59 95	Feb. 11
Weller, Godfrey	Pierce.....	42,308	98 50	Feb. 11
Taber, Herschel Howard.....	Pierce.....	76,142	53 50	Feb. 14
Wichert, Minna	King.....	13,196	8 55	Feb. 15
Carlson, F. A.....	King.....	780	4 14	Feb. 15
Koehler, Christina	Spokane.....	19,350	71 26	Feb. 15
Fugiberg, Mads L. Olsen.....	King.....	2,666	57 10	Feb. 16
Lowry, Robert	Chehalis.....	4,929	93 09	Feb. 16
Edens, Isabella M.....	Whatcom.....	50,601	291 72	Feb. 15
Wheelwright, Andrew J.....	Spokane(Mass.).....	11,000	10 00	Feb. 18
Rice, Marie B.....	Kitsap.....	2,000	71 04	Feb. 20
Mieras, Marene	Yakima.....	39,910	248 44	Feb. 20
Kaseberg, Henrietta	Walla Walla.....	6,875	45 00	Feb. 20
Ruth, B. F. and Catherine.....	Thurston.....	21,406	95 74	Feb. 18
Camp, Hoel H.....	Whatcom.....	89,365	339 27	Feb. 27
Purell, Thomas J.....	Chehalis.....	3,175	79 04	Feb. 21
Jacobson, Martin	Pierce.....	866	18 52	Feb. 22
Davis, Robert	Snohomish.....	1,041	21 53	Feb. 24
Fairburn, Robert	Mason.....	4,643	298 99	Feb. 24
McGiffert, W. M.....	King.....	79,070	1,646 15	Feb. 25
Hollister, Henry M.....	King.....	22,625	120 26	Feb. 27
Brule, Octave	Lewis.....	2,280	38 22	Feb. 27
Cyrus, Jesse	Grant.....	10,966	294 96	Feb. 27
Lauber, Josephine	Yakima.....	2,072	55 80	Mar. 2
Waage, Ole J.....	Kitsap.....	8,240	162 73	Mar. 2
Anderson, August C.....	Pierce.....	386	9 05	Mar. 3
Kelly, Thomas J.....	Stevens.....	922	4 86	Mar. 7
Golde, Anna	King.....	17,490	496 88	Mar. 7
Denny, Mary A.....	King.....	731,675	4,366 62	Mar. 9
Keefe, Mary Ella	King.....	24,965	31 40	Mar. 9
Steinke, Gustave	King.....	43,680	60 00	Mar. 10
Mize, Hiram	Thurston.....	13,764	29 67	Mar. 14
DeRiemer, Mattie E.....	Spokane.....	140,000	425 30	Mar. 15
Wetmore, Birdseye	King.....	46,582	350 35	Mar. 15
Edgar, John	Walla Walla.....	3,244	96 76	Mar. 15
Green, Orrin Harvey.....	Benton.....	1,981	24 10	Mar. 15
Nichols, Elizabeth S.....	Whatcom.....	21,900	139 20	Mar. 15
Butler, John	Snohomish.....	2,300	69 15	Mar. 16
Washington, Geo. Cleveland.....	Lewis.....	56,912	386 15	Mar. 20
Gilbert, John	Whitman.....	25,050	125 53	Mar. 20
Wineholt, Alice J.....	King.....	30,750	35 57	Mar. 21
Josefson, Anton	King.....	2,000	55 98	Mar. 21
Long, James	Snohomish.....	5,644	237 05	Mar. 21
Schmidt, Johanna	Thurston.....	270,557	1,144 06	Mar. 21
Cook, Lucien F.....	Pierce.....	136,012	278 21	Mar. 22
Burns, Barney	Whatcom.....	4,275	131 85	Mar. 22
Bingham, John	Stevens.....	Escheat.....		Mar. 23
Goodchild, Edward A.....	Jefferson.....	225	5 65	Mar. 23

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1911
Kershaw, John H.....	Walla Walla.....	\$12,733	\$326 40	Mar. 23
McTierney, Hattie F.....	Whitman.....	45,800	119 65	Mar. 24
Phelps, Darwin E.....	Spokane.....	2,100	22 95	Mar. 24
Smith, J. J.....	King.....	41,972	81 53	Mar. 27
Rust, Chas. A.....	Coevalis.....	37,184	27 95	Mar. 27
Johnson, Andrew.....	Cowlitz.....	234	4 06	Mar. 29
Smith, Edmund Augustine.....	King.....	39,355	34 35	Mar. 29
Tappen, Elizabeth W.....	King (Mass.).....	1,545	48 63	Mar. 29
Schwabacher, Abraham.....	King.....	138,655	1,132 07	Mar. 29
Pangborn, John.....	Okanogan.....	1,491	30 22	Mar. 30
Kapfer, Steven.....	Yakima.....	5,560	92 28	Mar. 30
Schulz, John.....	Spokane.....	1,201	32 61	Apr. 3
McLeod, Annie.....	Yakima.....	10,355	312 18	Apr. 6
Kelper, Milton.....	Whatcom.....	679	17 89	Apr. 8
Davis, Geo. F.....	Whatcom.....	4,240	110 30	Apr. 8
Wabrushek, Anton.....	King.....	32,390	71 51	Apr. 11
Bolean, Richard.....	Lewis.....	459	22 06	Apr. 11
Let, Andrew.....	King.....	2,500	120 00	Apr. 11
Loden, Olga.....	Spokane.....	1,060	29 06	Apr. 11
Gillis, Emma J.....	King.....	10,450	277 62	Apr. 12
Galland, Caroline Kline.....	King.....	1,078,337	2,317 54	Apr. 12
Brawley, Ella R.....	King.....	27,225	160 59	Apr. 15
Parriah, Lewis C. and Abbie.....	Yakima.....	17,712	19 44	Apr. 17
Paff, William.....	Pierce.....	11,973	12 55	Apr. 18
Sather, Lars (alias Louis).....	Pierce.....	1,719	11 30	Apr. 18
McKellips, James.....	Columbia.....	1,236	27 54	Apr. 19
Ansombe, L. J.....	King.....	3,834	1 50	Apr. 20
Clodius, Gretje.....	Adams.....	74,635	266 08	Apr. 20
McRae, Donald.....	Walla Walla.....	13,233	22 26	Apr. 21
Ziegler, Louis.....	Spokane.....	235,000	2,150 00	Apr. 22
Raffelson, Christian.....	Spokane.....	954	19 73	Apr. 22
Grob, Adolph.....	Whitman.....	45,794	1,296 43	Apr. 22
Bundy, Alexander.....	Columbia.....	28,922	125 98	Apr. 24
Nelson, Hane.....	King.....	16,550	47 61	Apr. 26
McDonald, John K.....	Pierce.....	48,746	199 85	Apr. 26
Myrick, Abner B.....	Whitman.....	12,309	23 15	Apr. 27
King, Charles Roy.....	Snohomish.....	5,515	120 33	Apr. 27
Knowlton, Martha.....	Skagit.....	1,798	89 94	Apr. 28
Joy, Sanford W.....	King.....	7,046	190 30	Apr. 28
Colman, Clarissa D.....	King.....	1,000	10 00	Apr. 28
Cameron, Wm. C. and Cameron Bros.....	Yakima.....	21,331	639 94	Apr. 28
Cameron, Samuel J.....	Yakima.....	30,959	67 71	Apr. 28
McQue, Henry.....	Whatcom.....	54,985	90 30	Apr. 29
Asp, Chas. E.....	Snohomish.....	1,231	24 77	May 1
Kellogg, Chas. W.....	Spokane.....	32,700	56 78	May 1
Danielson, Andrew.....	Escheat.....			May 2
St. Martin, Isadore.....	Skamania.....	65,525	206 67	May 2
Schillestad, Andrew.....	King.....	5,715	135 59	May 2
Hurley, Dennis.....	Thurston.....	25,075	20 38	May 3
Jansen, Agnes.....	Spokane.....	4,688	104 28	May 3
Larson, Frans.....	Spokane.....	335	8 30	May 3
Malbos, Harry.....	Lewis.....	12,064	295 81	May 4
Harding, Addie E.....	Jefferson.....	1,248	31 90	May 6
Lanning, Harry L.....	Garfield.....	36,567	138 33	May 8
Sullivan, Patrick.....	Lincoln.....	1,845	44 30	May 8
Whaley, George P.....	Spokane.....	6,000	254 40	May 8
Sheehan, John.....	King.....	2,150	105 00	May 9
Richards, Edward A.....	King.....	40,000	52 83	May 9
Holmquist, Isaac.....	Jefferson.....	3,114	82 96	May 11
McMahan, Nora.....	King.....	45,065	354 15	May 11
Jones, Alfred.....	Pierce.....			May 15
Waterman, Benj.....	Kitsap.....	1,359	21 37	May 12
Hunt, Harmon D.....	Pierce.....	1,600	12 00	May 13
Ballard, Dayton H.....	Snohomish.....	25,508	2 20	May 16
Mulkey, Logan P.....	Walla Walla.....	26,656	14 40	May 17
Ledbetter, John A.....	Whitman.....	21,940	9 58	May 18

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1911
Schreiner, Stephen	Yakima.....	\$19,378	\$61 89	May 22
Drury, Arthur A.....	Spokane.....	2,143	56 15	May 22
Lundeen, Charles	King.....	1,296	81 20	May 22
Moss, James	Kittitas.....	2,094	47 35	May 22
Jones, Emily	Whatcom.....	Escheat.....		
McAuley, Ann Elizabeth.....	King.....	6,125	242 00	May 24
Luby, William	King.....	88,641	517 73	May 24
Ryan, John	Pierce.....	4,700	106 29	May 24
French, Jennie	Whatcom.....	1,000	6 00	May 24
Peck, Wm. F.	Coeahalls.....	1,081	22 95	May 26
Johnson, Freeman	Snohomish.....	1,484	36 56	May 26
Witt, Alma P.	Lincoln.....	37,327	19 56	May 26
Uren, Eliza	Columbia.....	7,964	210 17	May 26
Thee, Melchior	Whitman.....	22,865	4 80	May 26
Stinson, Wm. R.	King.....	300	9 00	May 26
O'Brien, Patrick F.....	Thurston.....	Escheat.....		May 27
Wallace, William	Skamania.....	Escheat.....		May 29
Koller, George	Pierce.....	885	22 28	May 29
Jeffrey, Phebe A.....	Thurston.....	9,400	75	May 31
Foster, Asenath M.....	King.....	21,568	792 59	June 1
Johnson, Daniel G.....	Yakima.....	5,067	121 29	June 2
Linde, Hermann	Ollam.....	510	8 96	June 3
Richardson, Tabitha	Adams.....	26,769	22 64	June 3
Peterson, Sam	King.....	517	6 06	June 3
Beld, Alice Evans.....	King.....	22,172	464 76	June 5
Siems, Wilhelm	Coeahalls.....	Escheat.....		June 5
Higgins, Frank	King.....	Escheat.....		June 6
Jameson, Edward Herbert.....	Spokane.....	325,585	1,146 64	June 7
Winters, William	Spokane.....	389,806	1,515 87	June 7
Reed, Charles R.....	King.....	45,785	684 01	June 7
Hanson, Navey	Lewis.....	39,002	273 67	June 7
Oohn, Jacob	Spokane.....	1,314	26 80	June 8
Agard, Jane O.....	King.....	22,614	690 23	June 8
Jackson, Elmer	King.....	1,645	45 78	June 8
Kinzel, William	Snohomish.....	1,712	47 15	June 8
Livengood, Wm. O.....	King.....	15,984	22 48	June 9
Hall, Luella R.....	Yakima.....	42,689	48 59	June 10
Froney, Robert	Skagit.....	2,122	108 23	June 10
Hunt, May S.....	Yakima.....	2,585	6 00	June 12
Johnson, John	King.....	19,883	65 04	June 12
Jones, John	King.....	994	29 05	June 12
Sweigle, Caroline F.....	Spokane.....	18,592	109 50	June 12
Flood, Henry J.....	Spokane.....	2,000	49 78	June 13
Sessions, Alexander B.....	Snohomish.....	73,970	600 00	June 13
Salter, William	Pierce.....	4,923	273 50	June 13
Caldwell, Edwin	Adams.....	6,457	135 74	June 13
Erickson, Andrew	Spokane.....	1,800	17 13	June 14
Goggins, William	King.....	6,403	162 56	June 14
Hayden, Patrick M.....	Pierce.....	14,846	54 59	June 17
Wortman, Chas.	Pierce.....	501	5 52	June 17
Krotzer, Walter G.....	Whitman.....	3,027	26 79	June 19
Berryman, James E.....	Walla Walla.....	35,141	50 60	June 21
Stanley, James O.....	Pierce.....	804	16 02	June 21
Williams, Hugh T.....	King.....	74,466	196 96	June 21
Hoss, Fred	Stevens.....	30,089	731 88	June 22
Heydock, Harriet W.....	King (Conn.).....	2,040	87 18	June 23
Fray, Carrie E.....	King.....	14,569	171 88	June 23
Madsen, Christian	Whatcom.....	6,019	144 43	June 24
McCarty, Annie	King.....	8,801	251 81	June 26
Sinclair, Alexander	Yakima.....	20,976	41 28	June 26
Jones, Jesse	Spokane.....	46,810	133 88	June 28
Hilton, Adelbert	Whitman.....	11,000	330 00	June 28
Reddy, William	Spokane.....	17,600	68 91	June 28
Hoska, Conrad L.....	Pierce.....	184,755	443 06	June 30
Helmold, John	Pierce.....	23,319	34 44	June 30
Gray, Agnes H.....	Kittitas.....	31,848	944 67	July 3
King, Scott E.....	King.....	37,150	86 44	July 3

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Bliss, Elizabeth W.....	King (Mass.)....	\$294	\$17 64	1911 July 3
Tod, George	Spokane (Ohio)	74,800	2,229 00	July 1
Conboy, Thomas	Skagit.....	15,068	22 50	July 3
Weaver, Lloyd	Chelan.....	2,377	35 40	July 3
Robbins, Emma	Adams.....	186,905	584 52	July 5
McDonald, James N.....	King.....	Escheat.....		July 5
Jenkins, Henry W.....	Clallam.....	7,846	249 27	July 6
Davies, Alexander	Pierce.....	617	22 65	July 6
Campbell, Archibald	Ocheshalis.....	10,180	254 21	July 8
Apple, Harry B.....	King.....	702	12 43	July 10
McCreary, Rhoda A.....	Whitman.....	9,600	11 69	July 11
Harter, Carl	Jefferson.....	2,583	6 00	July 11
Winter, Maude J.....	Stevens.....	40,600	35 34	July 11
Anderson, Nils	Whatcom.....	2,211	30 00	July 12
Terhune, John	Whitman.....	28,988	81 42	July 17
Kenney, Mary	King.....	5,060	71 94	July 17
Gourley, H. H.....	Thurston.....	8,298	216 21	July 18
Smith, Hardie	Spokane.....	125	1 25	July 22
Eldridge, Delisca J.....	Whatcom.....	82,410	43 90	July 20
Van Audall, Gooze	Whatcom.....	1,508	39 24	July 21
Karjalainen, Jno.....	Klickitat.....	2,400	48 96	July 21
Krah, Henry	Adams.....	8,249	147 12	July 22
Anderson, Lars	Whitman.....	60,272	113 41	July 22
Young, A. E.....	Thurston.....	25,420	131 31	July 24
Bloms, Adda	King.....	4,967	86 31	July 24
Sander, Carl A.....	Kittitas.....	88,540	189 02	July 24
Rutledge, Daniel and Sarah.....	Walla Walla.....	17,298	21 80	July 24
Cook, Mary B.....	Stevens.....	10,213	2 34	July 26
Ferhaar, Jasper	Snohomish.....	2,388	33 77	July 28
Mattson, Charles	Skagit.....	1,932	47 01	July 28
Campbell, Mary H.....	Whatcom.....	5,064	130 50	July 28
Tucker, Luther T.....	King.....	800	10 40	July 28
Hayes, Elizabeth	King.....	542	11 38	July 29
Gorman, Wm.....	Clarke.....	62,866	1,735 95	July 29
Smith, L. O.....	King.....	1,384,102	13,185 68	July 29
Jones, John G.....	King.....	3,470	77 35	July 31
Jackson, Elmer	King.....	83	2 39	July 25
Johnson, Eliza E.....	Pierce.....	13,345	43 49	Aug. 1
Toner, Thos. H.....	Skagit.....	800	17 16	Aug. 1
Horz, Elizabeth	Thurston.....	17,173	380 68	Aug. 3
James, Emerett L.....	King.....	49,000	369 92	Aug. 4
Kucera, Henry	Adams.....	7,212	236 37	Aug. 4
Smith, Henry	Pierce.....	1,521	74 96	Aug. 5
McGraw, John H.....	King.....	258,501	1,704 76	Aug. 7
Bull, Lewis	Kittitas.....	9,130	280 02	Aug. 8
Broetje, Fred G.....	Yakima.....	15,000	32 23	Aug. 8
Golden, Henry	Franklin.....	380	8 15	Aug. 8
Miles, John	Lewis.....	337,475	2,968 06	Aug. 11
Holland, S. J. and Mary.....	Spokane.....	175,000	1,320 00	Aug. 9
Hill, John	Lewis.....	3,131	96 38	Aug. 10
Aldrich, Wm.....	Spokane.....	Escheat.....		Aug. 10
Dean, Anna M.....	King.....	1,000	28 53	Aug. 10
Fellows, George	Kitsap.....	13,098	19 90	Aug. 10
Hubbell, Carrie L.....	Kittitas.....	106,140	333 53	Aug. 12
Black, George W.....	Garfield.....	115,434	433 33	Aug. 14
Klady, Grace	Oowlitz.....	2,295	42 30	Aug. 14
Matthews, Elizabeth	King.....	5,153	150 38	Aug. 16
Adelman, Julia F.....	Spokane.....	1,000	54 51	Aug. 17
McChord, E. R.....	Kittitas.....	2,206	20 20	Aug. 17
Nixon, Michael	Spokane.....	25,863	679 89	Aug. 17
Woodring, John F.....	King.....	36,073	43 09	Aug. 18
Bowhart, Wm.....	Whatcom.....	1,223	9 77	Aug. 19
Clement, Theresa	Snohomish.....	3,576	23 27	Aug. 21
Smith, Elizabeth Hall.....	King (Mass.)....	386	8 61	Aug. 21
Levan, Abraham E.....	King.....	1,750	27 96	Aug. 21
Holcomb, Mary E.....	Pacific.....	3,798	90 13	Aug. 21

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1911				
Evenson, Mons	Kitsap	\$1,774	\$27 55	Aug. 23
Smith, Geo. W.	Thurston	1,600	40 00	Aug. 24
Long, A. E. S.	Whatcom	18,138	31 00	Aug. 26
Wolfe, Herman	Whatcom	350	7 30	Aug. 28
Harlow, Joseph C.	Pierce	250	5 59	Aug. 28
Welander, Gust.	Spokane	Escheat		
Connelly, John	Whatcom	5,698	78 33	Aug. 29
Kistie, Philippa	Spokane	20,825	90 30	Sept. 5
Fletcher, Ruth Emerson	King (Mass.)	1,080	14 59	Sept. 5
Gourley, William	Spokane	6,855	26 40	Sept. 5
Plumley, Walter E.	Pierce	490	3 00	Sept. 9
Balmer, Emil	Clarke	250	1 83	Sept. 9
Davis, Cleo. C.	King	20,259	102 59	Sept. 9
Martin, Will T.	King	1,238	21 83	Sept. 11
Davis, Lewis H.	Lewis	5,500	151 23	Sept. 12
Robb, Bamford	King	32,168	204 88	Sept. 12
Loveland, Herbert M.	Pierce	2,571	67 20	Sept. 12
Edwards, Oatherine	Pierce	680	14 75	Sept. 12
Jiskra, Toney	Pacific	800	20 67	Sept. 16
Flathers, Benjamin	Walla Walla	68,000	226 00	Sept. 16
Wheeler, Peter, Sr.	Chelan	17,781	24 56	Sept. 18
Walker, Emma J.	King	489,182	1,968 48	Sept. 16
Kneeland, W. H.	Thurston	332,836	1,363 57	Sept. 19
Collins, Harry J.	King	41,623	42 50	Sept. 20
Kelley, Mildred Natalie	Spokane	28,000	39 42	Sept. 21
Leonard, James	Spokane	395,023	4,152 80	Sept. 21
Davis, Leonard J.	Benton	1,927	11 26	Sept. 22
Grace, Martin	Spokane	102	3 06	Sept. 25
Clark, Denis	Spokane	48,511	180 00	Sept. 25
Crocker, Benjamin D.	Pierce	142,342	582 47	Sept. 26
Kelsey, George	Snohomish	15,927	58 92	Sept. 27
Samson, Wm. H.	Spokane	52,225	150 40	Sept. 27
Borchers, Henry	Spokane	7,586	210 42	Sept. 28
Manchester, Thos. J.	Chelan	300	6 75	Sept. 28
Osborne, Edward	Pacific	355	11 45	Sept. 29
McDonald, D.	King	Escheat		Sept. 29
Roe, Sylvia	Chelan	2,989	80 45	Sept. 29
Thompson, John N.	Columbia	54,260	95 35	Sept. 30
Weedin, Elizabeth J.	King	37,724	240 75	Sept. 30
Barrett, James S.	Walla Walla	24,539	91 87	Sept. 30
Lord, Marion R.	Spokane (Maine)	1,850	45 64	Oct. 2
Levin, David	Pierce	85,173	308 37	Oct. 3
McCarthy, James	King	28,080	8 12	Oct. 7
Page, Charles	Whatcom	250	2 66	Oct. 7
Pollock, Rolla Russell	Walla Walla	315	3 22	Oct. 7
Jenney, Lucius M.	Pierce	8,173	70 00	Oct. 7
Hansen, Jens Peter	Whatcom	1,085	20 43	Oct. 13
Hawkins, J. B.	Garfield	1,142	26 77	Oct. 18
Glass, David	Spokane	200	1 00	Oct. 18
Warren, Walter	Spokane	2,568	37 80	Oct. 18
McGowan, Thos.	Pierce	Escheat		Oct. 18
Lippincott, Chas. F.	Pierce	Escheat		Oct. 18
Hullin, Beekman H.	Whitman	19,260	84 50	Oct. 18
Carson, Chas. W.	Spokane	49,802	119 82	Oct. 18
Reichart, Herman Otto	King	11,904	8 13	Oct. 17
Hilton, Ella	Pierce	39,450	67 56	Oct. 18
Perry, Maria	Pierce	17,806	65 15	Oct. 18
Hatch, Lewis	Pierce	96,475	727 96	Oct. 18
Ross, Robert	Kitsap	35,742	1,142 77	Oct. 19
Gray, Melvin L.	Whatcom	950	25 60	Oct. 19
Schoenfeld, Louis	King	377,500	1,435 00	Oct. 19
Mackenzie, Alexander	Yakima	1,250	37 10	Oct. 19
Polson, Gunhild	Skagit	34,544	228 78	Oct. 20
Wood, Merritt	Oehalls	27,773	164 12	Oct. 21
Brown, Zephaniah	King	3,628	108 98	Oct. 23

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1911				
Zehm, Louise	Spokane	\$11,586	\$7 29	Oct. 23
Hoffman, George	Skagit	33,163	1,899 19	Oct. 23
Burke, Frank	King	Escheat		Oct. 23
Knettle, Agnes	Garfield	47,515	39 46	Oct. 23
Engstrom, John	Obehalls	226	4 44	Oct. 23
Wahn, Frederick	King	5,009	130 95	Oct. 23
Hill, J. F.	Stevens	1,623	41 00	Oct. 24
Hanson, Per	Pierce	23,134	11 79	Oct. 26
Muttillio, Carl	Pierce	1,708	40 84	Oct. 25
Olson, Mary L.	Spokane	707	36 30	Oct. 25
St. John, C. O.	Lewis	18,995	76 67	Oct. 27
McCollum, Geo. E.	Okanogan	892	2 54	Oct. 30
Reed, Walter J.	Yakima	187,049	1,564 04	Oct. 30
Eltinge, Ohas. S.	Spokane	79,507	255 89	Oct. 31
Thompson, A. E.	Obelan	2,550	82 25	Nov. 1
Baldwin, Georgina Grace	Snohomish	1,682	31 23	Nov. 1
Fenton, Wm. A.	Spokane	1,300	11 61	Nov. 2
Johnson, Hiram	Spokane	73,477	2,011 95	Nov. 2
Ensley, Henry	Whitman	34,487	56 50	Nov. 3
Goldthorp, Josephine	Snohomish	6,708	29 72	Nov. 3
Wilcox, Henry M.	Lincoln	6,650	125 45	Nov. 6
Gilbert, John	Whitman	3,000	30 00	Nov. 7
Phinney, Nellie	King	199,062	1,614 83	Nov. 8
Whitney, Wm. G.	Walla Walla	38,725	247 00	Nov. 9
Starbird, G. B.	Skagit	10,408	154 00	Nov. 9
Adams, Henry O.	Walla Walla	48,516	1,741 35	Nov. 9
Lewis, David T.	Whatcom.	1,500	30 81	Nov. 15
Wiese, Henry	King	43,759	300 94	Nov. 11
Mullen, James E.	Spokane	18,702	87 02	Nov. 13
McLeod, Daniel R.	Whatcom.	1,153	6 80	Nov. 14
Olson, Hans	Snohomish	3,255	84 45	Nov. 14
Reagan, W. E.	King	2,314	32 00	Nov. 15
Enos, Abraham D.	Island	2,890	171 73	Nov. 18
Peterson, Carl J.	King	724	19 70	Nov. 18
Lutz, Florence H.	King	82,600	321 00	Nov. 20
Garland, Richard	Skagit	19,443	14 00	Nov. 20
McConnell, Moss J.	Pierce	10,317	261 50	Nov. 21
Davies, Marianna	King	21,956	9 73	Nov. 21
Nelson, Konut	Jefferson	Escheat		Nov. 23
Sutherland, John H.	Douglas	9,889	276 85	Nov. 21
Bow, William H.	King	23,985	624 77	Nov. 24
Byron, Geo. A.	King	12,602	714 32	Nov. 24
Hubbard, Elizabeth Ann	Yakima	46,835	323 96	Nov. 24
Brand, Frank	Ollam	1,909	48 51	Nov. 27
Gibbens, John	Walla Walla	20,460	24 30	Nov. 27
Woydt, Eliza S.	Spokane	54,964	172 17	Nov. 28
Rosene, Mary A.	King	41,623	269 51	Nov. 28
Boardman, Emma D.	Whitman	7,323	157 95	Nov. 28
Minick, Adam	Walla Walla	29,713	37 67	Nov. 29
Krull, Agnes	Pierce	1,766	50	Nov. 29
Belderback, Elizabeth	Stevens	865	6 45	Nov. 29
Feldman, Henry	Spokane	80,370	33 20	Nov. 30
Sorenson, F. D.	King	Escheat		
Galland, Theodore	Spokane	217,999	2,156 55	Dec. 4
Elston, Isaac	Obelan	605	22 46	Dec. 6
Biondal, Harry B.	Whatcom.	476	13 58	Dec. 6
Taylor, Robert J.	Obehalls	2,365	58 06	Dec. 6
Lang, Charles	Stevens	Escheat		
Pearson, Olaf	Yakima	900	15 48	Dec. 8
Sander, Carl A.	Kittitas	800	4 00	Dec. 8
Pearl, Jane L.	Spokane	6,029	69 46	Dec. 9
Murray, Isalah G.	Pierce	31,004	210 08	Dec. 9
Henderson, Jesse B.	Spokane	Escheat		Dec. 11
Tucker, J. E.	San Juan	5,980	165 42	Dec. 11
McEvoy, Sarah M.	Walla Walla	12,800	18 22	Dec. 11
Laddlaw, James D.	Walla Walla	67,682	365 86	Dec. 12
Farrell, John	Snohomish	12,806	341 21	Dec. 13

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1911				
Stanton, Eunice P.	Yakima	\$23,750	\$43 75	Dec. 13
Busch, Mathias	Whitman	26,358	10 72	Dec. 14
Ruehl, Charles	King	1,880	30 40	Dec. 14
Bowler, John	Whatecom	6,322	74 47	Dec. 14
Steigerwald, William	Whatecom	10,131	274 00	Dec. 15
Olmer, Rudolph	Island	855	13 20	Dec. 15
Gregg, Lewis	Whitman	2,483	50 75	Dec. 15
Peterson, Gustaf Albert	Clarke	1,100	24 19	Dec. 15
Fabraevics, Gavin	Challam	8,000	225 13	Dec. 16
Doyle, Cioe A.	King	10,830	305 25	Dec. 16
Smith, Lucy	Lincoln	25,130	177 40	Dec. 16
Mason, Hannah	Jefferson	500	31 20	Dec. 19
Hacker, Chas. A.	King	4,100	65 72	Dec. 19
Ernest, Mary Emiline	Walla Walla	3,913	3 00	Dec. 20
Simpson, John L.	Whatecom	3,400	120 25	Dec. 20
Carney, Ellen J.	King	40,000	130 87	Dec. 20
Smith, L. C.	King	775	7 75	Dec. 21
Fitch, Seth W.	Pierce	2,420	64 65	Dec. 25
Lynch, Mathilda	King	3,300	100 00	Dec. 26
Shotwell, Harvey E.	Chelan	23,386	30 47	Dec. 26
Dwight, Thomas	King (Mass.)	10,738	7 40	Dec. 26
Purinton, Lavinia	Walla Walla	6,000	87 25	Dec. 26
Allen, Mary Blanche	Adams	675	12 43	Dec. 26
Gleason, Patrick	King	30,329	505 95	Dec. 27
Krause, Andrew	King	Escheat		
Hollingsworth, J. C.	King (Ohio)	4,450	106 50	Dec. 23
Connahan, Wm. F.	Lewis	7,005	178 70	Dec. 25
Ladd, Anna Watson	King (Mass.)	10,300	7 50	Dec. 23
Feden, Ole R.	Pierce	951	3 07	Dec. 23
Oderkirk, Elaine K.	King	2,355	31 14	Dec. 23
1912				
Pyle, Sarah E.	Cowlitz	19,000	85 35	Jan. 2
Busche, Clara E.	Whitman	54,355	16 08	Jan. 2
Kilea, Martin P.	Jefferson	1,400	33 00	Jan. 2
Beall, W. B.	Spokane	Escheat		
Camp, Lucy A.	Walla Walla	31,750	42 51	Jan. 5
Brittain, Jemima M.	King	20,500	110 00	Jan. 5
Barkin, Olive	Whitman	30,494	270 98	Jan. 5
Jeffery, Henry	Walla Walla	5,175	115 00	Jan. 8
Abbott, Mary J.	King (Mass.)	416	7 02	Jan. 8
Davis, Ruth	King	1,072	7 65	Jan. 8
Lahr, John	Columbia	Escheat		
Lewis, Rebecca	Snohomish	750	17 44	Jan. 9
Gibson, Bernard	Chelan	1,748	44 10	Jan. 10
Lawton, Nellie	King	Escheat		
Wrenhead, Edward Booth	Spokane	23 20	32 90	Jan. 11
Mason, Hamilton	Chelan	2,243	114 55	Jan. 15
McCormack, Robt. Laird	Pierce	2,060,480	9,402 25	Jan. 15
Foye, Abel W.	Snohomish	19,408	91 32	Jan. 16
Pensley, Vincenta M.	Chenails	750	4 50	Jan. 16
Locan, Mary Z.	King	22,300	606 32	Jan. 16
Leisler, Christine	Pierce	10 15	10 15	Jan. 16
Preson, Stella Anderson	Walla Walla	30,725	791 41	Jan. 17
Daleis, Margaret	Walla Walla	3,700	106 00	Jan. 17
Peterson, John	King	Escheat		
Chapman, Adelaide	Pierce	350	35 07	Jan. 20
Robert, Emma J.	Spokane	12,311	439 00	Jan. 22
Radlow, Oren W.	Pierce	90 20	201 73	Jan. 22
Crosser, Frederick	Challam	4,335	114 36	Jan. 22
John, Peter	Pierce	1,344	79 33	Jan. 22
Winston, W. L.	Snohomish	Escheat		
Reed, Constance	King	750	48 60	Jan. 23
McClellan, Ed. F.	King (Mass.)	7,100	32 73	Jan. 24
Reynolds, Carl Nimron	Skagit	7 43	21 20	Jan. 24
Ostman, Samuel A.	King	75	1 02	Jan. 25
Owsley, Marie M.	Chenails	444,000	4,400 00	Jan. 25

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1912				
Lucas, George	Spokane.....	72,261	\$137 69	Jan. 29
Barron, Gust	Snohomish.....	4,619	114 80	Jan. 31
Mason, Sven	Jefferson.....	4,961	132 00	Jan. 31
Jones, Clara	Snohomish.....	899	24 80	Feb. 1
Williams, Mary E.	King (Mass.)....	1,580	40 02	Feb. 5
Kavanaugh, John F.	Whatcom.....	10,237	46 69	Feb. 5
Brachman, John	Douglas.....	15,364	37 85	Feb. 5
Heney, M. J.	King.....	744,484	26,236 36	Feb. 6
Birge, George E.	Lewis.....	56,117	105 55	Feb. 6
Robinson, George A.	King (Ky.).....	19,200	92 00	Feb. 6
Lake, Sarah	Kittitas.....	1,900	31 58	Feb. 6
Kreber, Louis	Douglas.....	16,800	199 92	Feb. 7
Bennett, James B.	Wahkiakum.....	2,190	79 85	Feb. 7
Wolf, Christopher O.	Whatcom.....	46,700	133 50	Feb. 8
Beaulieu, August	King.....	4,874	51 70	Feb. 9
Hatton, James	King.....	53,248	153 85	Feb. 13
Barnes, George F.	Yakima.....	34,250	23 82	Feb. 13
Gray, Wm. W.	Pierce.....	826	11 68	Feb. 13
Mather, John	King.....	283	7 86	Feb. 13
Howland, Katherine B.	King (Mass.)....	2,300	69 00	Feb. 13
Hathaway, Edward E.	King (Mass.)....	1,950	43 50	Feb. 13
Gundel, Michael and John	Skamania.....	2,500	179 58	Feb. 15
Hulett, Margaret W.	Pierce.....	4,250	53 55	Feb. 15
Downs, John	Spokane.....	882	4 51	Feb. 17
Cable, O. J.	King.....	3,682	108 16	Feb. 16
Michel, Peter	Spokane.....	8,419	227 13	Feb. 17
Patton, Lorenzo D. S.	Yakima.....	23,376	128 47	Feb. 19
Bacon, Elthea G.	Spokane.....	41,100	30 50	Feb. 19
Griggs, Chauncey Wright	Pierce.....	421,877	3,834 06	Feb. 19
Peterson, John	Pierce.....	1,267	5 00	Feb. 20
Russell, Gertrude W.	King (Mass.)....	1,015	29 10	Feb. 20
Ware, Harriet A.	King (R. I.)....	1,233	36 77	Feb. 20
Kinney, Jane	Pierce.....	2,637	32 84	Feb. 21
Jamison, Samuel L.	Whitman.....	37,978	277 27	Feb. 24
Wadsworth, Oliver F.	King (Mass.)....	44,686	344 48	Feb. 23
Hidden, Arthur W.	Clarke.....	5,336	147 60	Feb. 23
Alexander, Geo. Nell.	King.....	31,175	43 30	Feb. 26
Olmstead, John R.	Oehalla.....	24,175	20 36	Feb. 26
Walker, Caroline B.	Kittitas.....	15,885	43 18	Feb. 26
Knudson, Thomas	Spokane.....	949	23 43	Feb. 24
Ransford, John	Pierce.....	Escheat.....		Feb. 27
Weid, Chas. G.	King (Mass.)....	52,425	424 25	Feb. 27
Warner, Bela H.	King (Mass.)....	2,325	69 00	Feb. 27
Miller, Elizabeth Smith.	King (N. Y.)....	68,932	508 95	Feb. 23
Leopold, Anna	Pierce.....	150	6 10	Feb. 23
Stetson, Catherine	King.....	22,025	43 04	Feb. 23
Lyman, Elizabeth	King (Mass.)....	10,759	4 26	Feb. 29
Anderson, Fred	Snohomish.....	Escheat.....		Feb. 29
Griswold, Miles	Pacific.....	4,064	262 92	Mar. 1
Schroeder, Peter	Oehalla.....	877	38 97	Mar. 2
Lewis, Albert C.	Skagit.....	14,761	3 45	Mar. 4
Mount, Jennie M.	Spokane.....	7,940	224 18	Mar. 4
Mills, June T.	Whatcom.....	12,525	410 50	Mar. 6
MacLeod, John	Whitman.....	49,185	77 61	Mar. 8
Harris, Arthur T.	Walla Walla....	49,762	325 00	Mar. 8
Smith, Albert O.	Spokane.....	52,500	162 50	Mar. 8
Biggs, Henry	Snohomish.....	627	11 96	Mar. 8
Pearson, Elizabeth	King (Mass.)....		127 07	Mar. 9
Timm, Dorothea M. E.	Lincoln.....	75,560	138 63	Mar. 11
Rutsche, Killion	Pierce.....	1,527	32 00	Mar. 11
Pickering, Chas. Walker	King (N. H.)....	408	11 70	Mar. 11
Tufverson, Swan	Adams.....	6,441	24 83	Mar. 12
Topfitz, Sieg S.	King.....	1,790	43 28	Mar. 13
Bates, Mary D.	King (Mass.)....	1,000	30 00	Mar. 13
McKay, Archibald	Snohomish.....	Escheat.....		
Kenney, John H.	Yakima.....	1,427	43 06	Mar. 13
O'Neal, T. H. and Alcinda	Pierce.....	12,000	3 34	Mar. 13

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1912
Ryan, John, Sr.....	Lewis.....	\$13,000	\$29 98	Mar. 15
Nelson, Nels J.....	King (S. Dak.)..	1,287	38 00	Mar. 15
Price, Eugene H.....	King.....	22,161	6 15	Mar. 18
Gilbert, Amos.....	King.....	98,201	1,789 09	Mar. 18
Kellogg, Cyrus H.....	Pierce.....	98,156	789 80	Mar. 18
Cooper, Mathilda Carlile.....	Ollam.....	3,984	106 27	Mar. 18
Pierripont, Henry S.....	Spokane (N. Y.)	83,525	735 25	Mar. 18
Weinert, Henry.....	Walla Walla....	47,185	39 85	Mar. 18
Wallace, T. B.....	Pierce.....	233,123	1,389 89	Mar. 19
Foster, Joseph.....	King.....	45,373	85 27	Mar. 19
Gilliam, Washington Smith.....	Walla Walla....	31,284	47 76	Mar. 20
Jewett, Sarah O.....	King (Maine)....	1,100	38 00	Mar. 20
Cashman, Thos.....	Spokane.....	307	6 55	Mar. 20
Sinnock, Jas. Walter.....	Pierce.....	2,000	52 05	Mar. 21
Kass, Leonard.....	Cowlitz.....	1,214	23 78	Mar. 21
Manning, Peter.....	Lincoln.....	1,067	24 53	Mar. 22
Henderson, Eliza O.....	Pierce.....	1,500	34 06	Mar. 22
Sticht, Ernest.....	Ferry.....	39,756	96 25	Mar. 23
Blaine, John J.....	King.....	56,960	454 50	Mar. 25
Lampmon, Melissa.....	Walla Walla....	2,279	39 40	Mar. 25
Gilliam, Esther A.....	Walla Walla....	30,642	40 54	Mar. 26
Longmire, Virinda.....	Thurston.....	11,474	10 13	Mar. 26
Munson, Francis M.....	Pierce.....	1,240	85	Mar. 27
Vilas, William F.....	Pierce.....	484,387	49,539 08	Mar. 27
Elliot, George T.....	King.....	1,181	22 51	Mar. 28
Harvey, John.....	Clarke.....	56,650	135 85	Mar. 28
Webb, Thomas.....	Pierce.....	43,573	97 70	Mar. 29
Durham, Christopher O.....	Whitman.....	33,041	47 18	Mar. 30
Corkrum, Mary Jane.....	Walla Walla....	16,000	60 00	Apr. 1
Krieschel, John.....	Snohomish.....	25,499	113 35	Apr. 1
Fuhrburg, Christian.....	King.....	2,747	66 80	Apr. 4
Black, Adelia B.....	Clarke.....	42,232	564 45	Apr. 5
Talbot, David Jones.....	King.....	44,986	46 61	Apr. 5
Hudson, Robert G.....	Pierce.....	41,840	129 43	Apr. 8
Lund, Harry.....	Chehalis.....	664	20 33	Apr. 8
Svensen, Henry P.....	Spokane.....	187,996	341 90	Apr. 8
Moffat, Geo. Barclay.....	Spokane.....	17,664	76 64	Apr. 8
Murphy, L. T.....	King.....	800	18 42	Apr. 9
Rafferty, Thomas.....	King.....	Escheat.....		
Churchill, Mary E.....	King.....	784	18 34	Apr. 10
Petridge, Alexia Halverson.....	King.....	26,247	\$20 20	Apr. 11
Miller, Anna.....	Chelan.....	4,487	162 20	Apr. 11
Butz, Katie L.....	Walla Walla....	12,326	338 33	Apr. 12
Swank, Mary M.....	Clarke.....	10,700	7 00	Apr. 13
Hunter, Wm. G.....	Pierce.....	1,348	20 66	Apr. 15
Simpson, James.....	Columbia.....	1,350	65 57	Apr. 15
DeVillie, John W.....	Spokane.....	16,310	20 80	Apr. 15
Clement, George.....	King.....	28,380	42 00	Apr. 15
Brown, Michael F.....	King.....	6,553	177 42	Apr. 15
Crafts, Clemence H.....	King (N. Y.)....	35,400	213 60	Apr. 15
Sloats, Cornelia A.....	Yakima.....	600	16 20	Apr. 17
Penson, John W.....	San Juan.....	490	16 86	Apr. 17
Gyar, William B.....	King.....	6,794	\$27 54	Apr. 18
Brass, Thelma.....	Kitsap.....	1,377	19 90	Apr. 18
Stafford, John.....	Snohomish.....	927	4 33	Apr. 18
Preston, John.....	Skagit.....	6,466	89 17	Apr. 18
Foster, Geo.....	Yakima.....	Escheat.....		
Bissell, Edna Iola.....	Spokane.....	5,750	185 29	Apr. 19
VanOrsdal, W. O.....	Spokane.....	3,515	119 64	Apr. 19
VanPatten, David.....	Spokane.....	26,005	140 23	Apr. 20
Humphrey, Mary A.....	Pierce.....	27,450	174 50	Apr. 22
Scheller, Franceska.....	Pierce.....	2,500	80 67	Apr. 22
Green, Mary A.....	King.....	800	21 30	Apr. 22
Thompson, Wm. T.....	Chelan.....	771	15 29	Apr. 23
Thompson, Chas. T.....	Skagit.....	5,701	66 54	Apr. 24
Hughes, Jane.....	Pierce.....	25,108	123 22	Apr. 24
Johnson, Amos.....	Skagit.....	7,060	177 90	Apr. 24

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1912
Campbell, Alexander	Franklin.....	\$6,344	\$342 40	Apr. 25
Smye, Nathan	King.....	6,340	175 35	Apr. 25
McDougan, James	Spokane.....	47,985	20 58	Apr. 25
Toner, Thos.	Pierce.....	Escheat		
Shults, Daniel	Spokane.....	139,890	385 80	Apr. 29
Glasgow, Samuel B.	King.....	89,250	298 17	Apr. 27
Taylor, L. P.	King.....	49,943	479 20	Apr. 26
Weaver, Hans S.	King.....	1,802	42 40	Apr. 30
Eggen, Pauline	Snohomish.....	1,120	19 07	May 1
Marion, W. R.	Pacific.....	36,433	75 55	May 1
Howard, Dolly	Spokane.....	5,891	106 90	May 2
Young, Quillen L.	Lewis.....	1,459	1 50	May 2
Samson, Sarah E.	Pierce.....	33,540	40 68	May 6
Miller, Chas. O.	Whatcom.....	2,885	50 85	May 6
Sutherland, Mary J.	Pierce.....	5,824	86 35	May 7
Goss, Anson	Lincoln.....	41,725	233 91	May 7
Filkins, John W.	King.....	78,297	291 58	May 7
Kingsbury, B. C.	Spokane.....	5,978	482 67	May 8
Paton, James O.	Chelan.....	22,949	5 62	May 8
Green, Harry	Spokane.....	50,877	143 78	May 8
Henscott, Anton	Clarke.....	3,090	81 35	May 9
Higginbotham, Jean	King.....	2,430	58 88	May 9
Oveflander, F. J.	King.....		33 26	May 10
Davis, Ellen	Whatcom.....	28,250	9 91	May 10
Calvert, James H.	King.....	\$13,952	1,197 02	May 10
McNeill, Malcolm	Spokane.....	5,000	240 82	May 10
Parr, Steven	Snohomish.....	22,985	3 98	May 13
Willard, Sarah J.	King.....	19,918	75 44	May 13
Grant, John	Lincoln.....	19,998	569 98	May 14
Seanty, James	Snohomish.....	1,090	30 20	May 14
Molk, Christian Victor	San Juan.....	590	20 00	May 14
Lewis, Horace O.	King.....	64,615	176 79	May 14
Weatherall, H. R.	Thurston.....	14,421	432 63	May 15
Kinnear, Lockwood A.	King.....	50,100	150 44	May 15
Tegeler, Charles	Kitsap.....	728	16 85	May 17
Timmerman, Etta	Lewis.....	1,886	116 16	May 16
Lewis, Joseph R.	King.....	86,000	675 36	May 20
Paul, John P.	Pacific.....	3,753	175 10	May 20
Fay, Joseph S.	King (Mass.)....	15,000	50 00	May 20
Mahoney, Geo. W.	King.....	89,547	233 65	May 21
Robb, John	Snohomish.....	3,200	77 50	May 22
Guild, Frederick A.	Spokane (N. Y.)	18,938	99 82	May 22
Moeller, Jacob	King.....	639	12 99	May 22
Goff, Michael	Oallam.....	1,773	62 20	May 22
Hubbard, John F.	Columbia.....	19,341	540 38	May 23
Hughes, Geo. W.	Spokane.....	77,783	2,289 02	May 24
Harn, Michael	King.....	6,000	114 97	May 24
Grueder, Max	Pierce.....	14,890	383 83	May 24
Clark, Willis	Jefferson.....	62,375	490 01	May 24
Zaun, Rudolph	King (Indiana)...	2,000	18 55	May 27
Garnett, Joseph	Oehalis.....	2,702	59 02	May 27
Lux, Catharine	Walla Walla....	17,710	626 28	May 27
Burkhardt, Madison L.	Columbia.....	28,698	151 80	May 29
McCracken, Charlotte	Pierce.....	3,542	97 44	May 29
Epting, Henry	King.....	3,050	213 63	May 29
Brady, Emily R.	Garfield.....	30,750	187 97	May 31
Smith, James	Oehalis.....	39,400	85 88	June 1
Bowe, Michael	Walla Walla....	19,832	341 00	June 3
Miller, Elizabeth Smith	King (N. Y.)....	* 77,512	128 42	June 3
Gustafson, Oscar	Yakima.....	537	7 20	June 3
Woodin, Naamon	Yakima.....	42,623	23 00	June 3
Davin, Hippolyte	Walla Walla....	116,006	432 05	June 3
Edwards, D. T.	Kittitas.....	26,448	26 60	June 3
Tucker, Chas. O.	King.....	33,105	231 05	June 4
Close, John	Pierce.....	1,672	36 98	June 4
Sprowl, Emma M.	Okanogan.....	22,009	82 43	June 5

* Additional tax.

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1912
Bean, Irving M.....	Spokane.....	\$23,000	\$120 00	June 5
Weissenborn, Louis	Spokane.....	20,641	512 20	June 5
Weller, Mary	Pierce.....	3,087	74 56	June 5
Henry, Robert	Snohomish.....	675	9 50	June 7
Nilsen, Harry	Whatcom.....	Escheat.....		
Kelley, Joseph M.....	Whitman.....	101,095	2,768 00	June 7
Anway, Mary O.....	King.....	910	15 08	June 7
Charam, Andy S.....	Skagit.....	1,150	8 75	June 8
Snyder, John M.....	Whitman.....	29,240	12 77	June 10
Schfreman, Katie	Whitman.....	23,219	11 20	June 12
Kelley, William A.....	Lewis.....	750	36 00	June 13
Hodgen, James W.....	Whitman.....	7,419	236 64	June 14
Bennet, Adelia S.....	Spokane (N. Y.)	12,731	27 31	June 17
Towne, Harriet	King.....	24,000	51 85	June 17
Egan, Christopher	Pierce.....	700	9 60	June 18
Brown, Rebecca A.....	Clarke.....	23,859	185 10	June 18
Coman, Samuel M.....	Lincoln.....	11,014	322 77	June 19
Oochrone, William	King.....	45,108	540 98	June 20
Pancoast, Julia	Whatcom.....	35,713	52 82	June 20
Allen, Joseph	King.....	142,047	475 04	June 20
Killmore, W. D.....	Kittitas.....	24,080	48 32	June 20
Irish, Alexander M.....	Pierce.....	267	5 35	June 21
Lowney, Catherine	Chehalis.....	16,925	22 67	June 22
Davenport, Samuel	Thurston.....	12,197	337 30	June 22
Woodley, James	Whitman.....	13,794	333 91	June 24
Cordwell, Wm. Clay.....	Whitman.....	29,112	34 62	June 24
Sturdevant, Clark M.....	King.....	48,081	356 48	June 24
Lockstad, Erik	Whatcom.....	1,535	32 75	June 24
Weldinger, Adam	Ollam.....	1,200	18 00	June 25
Sundnes, August	Pierce.....	850	45 00	June 25
Christopher, W. L.....	Chehalis.....	975	26 15	June 25
Reed, Walter J.....	Yakima.....	373 30	30 30	June 27
Winfree, Thomas V.....	Spokane.....	3,578	31 57	June 28
Camp, Nettie Louise.....	King.....	20,891	30 08	June 28
Kinnear, John R.....	King.....	135,436	759 58	June 29
Henriot, Abel	Pierce.....	55,735	243 83	July 1
McNelly, Martha	Whitman.....	27,465	31 45	July 1
Hlat, James	Chehalis.....	8,616	25 00	July 1
Grugan, Joseph M.....	Thurston.....	2,080	75 40	July 2
Sherman, Quincy	Thurston.....	4,323	30 54	July 3
Shannon, Sarah E.....	Yakima.....	12,606	21 40	July 3
Fagel, William	Whatcom.....	590	12 31	July 5
Overbaugh, James W.....	Klickitat.....	23,025	115 30	July 8
Graham, Frederick M.....	King.....	20,928	77 85	July 9
Lamb, Wm. L.....	Pierce.....	550	4 00	July 10
King, Sarah J.....	Walla Walla.....	22,300	88 44	July 10
Boulstone, John J.....	Walla Walla.....	56,768	165 62	July 11
Jones, Robert	San Juan.....	590	17 05	July 12
Brown, Flora D.....	King.....	3,523	77 55	July 12
Foster, Phineas	Pierce.....	16,200	54 68	July 15
Clark, M. J.....	Snohomish.....	52,085	798 11	July 16
Fricker, Daniel	Lewis.....	6,359	300 32	July 17
Tiede, H.....	Clarke.....	3,266	58 59	July 18
Leonard, John C.....	King.....	4,755	234 29	July 19
Scott, John W.....	Yakima.....	12,981	22 10	July 23
Quinn, Patrick	King.....	4,000	67 45	July 23
Mess, Anna	King.....	52,180	401 10	July 23
Barnard, Anna	King (Mass.).....	1,070	30 21	July 23
Sexton, John	King.....	9,355	30 00	July 23
Huffman, John	King.....	Escheat.....		
Stewart, David	Lewis.....	17,417	50 00	July 24
Purdue, William	Spokane.....	31,636	188 75	July 24
Pellerin, Geo. H.....	Ollam.....	1,416	9 58	July 24
Crawford, Mabel	Clarke.....	1,989	63 14	July 26
Parsons, Edgar B.....	King.....	101 94	79 25	July 27
Forgey, Elias	Asotin.....	17,925		July 29

* Additional tax.

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1912
Bruce, James A.....	King.....	\$15,314	\$420 00	July 29
Samples, Daniel.....	King.....	124,069	400 97	July 29
Suder, Mira.....	King.....	3,847	72 50	July 30
Barkow, Marie.....	Pierce.....	18,845	389 80	July 30
Lunden, Emil.....	Snohomish.....	Escheat.....		
DeMarco, Michael.....	Kittitas.....	1,608	10 53	Aug. 1
Durland, Adrian F.....	Lincoln.....	21,593	105 89	Aug. 1
Shaffer, James A.....	King.....	17,702	272 00	Aug. 1
Oanfield, Horace.....	King.....	31,601	187 42	Aug. 1
Ballister, Minetta F.....	King (Mass.).....	515	3 55	Aug. 5
Wiley, Chas. S. and Lida L.....	King.....	291,477	2,737 70	Aug. 5
Wilcox, Turner J.....	Spokane.....	54,894	155 13	Aug. 5
Tynon, P. F.....	Spokane.....	37,177	13 97	Aug. 7
Commisky, James.....	Island.....	Escheat.....		
Marshall, Katie W.....	Thurston.....	4,100	67 23	Aug. 7
Voorhees, Chas. S.....	Spokane.....	36,060	57 33	Aug. 8
Webb, Thos.....	Pierce.....	2,500	12 50	Aug. 8
Graves, Mary.....	Spokane.....	23,814	12 35	Aug. 9
Hilsenbek, Jas.....	Whatcom.....	145	1 19	Aug. 10
Belmer, Michael.....	Oolumbia.....	24,316	699 12	Aug. 12
Werny, George.....	Stevens.....	99 67		Aug. 12
DeMarco, Michael.....	Kittitas.....	* 697	39 45	Aug. 13
Hunter, James.....	Oehalis.....	Escheat.....		Aug. 13
Oaine, Rosella M.....	King.....	2,008	3 00	Aug. 13
Manning, Maud S.....	Snohomish.....	21,100	1 85	Aug. 14
Bremer, Wm.....	King.....	211,926	375 00	Aug. 14
Palmer, Simeon.....	King.....	11,337	336 36	Aug. 14
King, Geo. F.....	Kittitas.....	19,643	15 83	Aug. 16
Frye, Geo. F.....	King.....	542,499	2,725 86	Aug. 17
Brown, Hazibath O.....	King.....	4,225	15 00	Aug. 17
DeMarco, Michael.....	Kittitas.....	* 132	7 89	Aug. 20
Powell, Theophilus.....	Pierce.....	59,205	233 84	Aug. 21
Hammond, Eliza A.....	King.....	1,563	6 00	Aug. 21
Stubbs, Wm. S.....	King.....	53,072	306 79	Aug. 21
Vickery, Richard.....	Oallam.....	19,087	117 80	Aug. 22
Weisenberger, Antone.....	Whatcom.....	943	15 52	Aug. 23
Dillon, P. W.....	Lincoln.....	21,478	555 64	Aug. 23
Wright, W. Hammond.....	King.....	133,313	1,062 21	Aug. 23
Nicol, Robert Sim.....	King.....	1,685	44 29	Aug. 29
Whealdon, William.....	Lewis.....	26,966	23 54	Aug. 30
Hesser, Sarah.....	King.....	44,949	324 20	Aug. 30
Sands, Alvah O.....	Pierce.....	44,869	79 84	Aug. 31
Hemrick, Andrew.....	King.....	253,935	962 02	Aug. 31
Quackenbush, Jay L.....	Whatcom.....	50,500	175 65	Sept. 2
Johnson, J. J.....	Oehalis.....	84,407	119 14	Sept. 2
Mackenzie, Roderick.....	Spokane.....	70,215	222 14	Sept. 2
Winter, Wm. J.....	King.....	14,207	392 80	Sept. 4
Smith, Ada A.....	Stevens.....	4,923	202 44	Sept. 4
Wilcox, James.....	Yakima.....	2,000	18 36	Sept. 6
Puttkamer, Fred.....	Jefferson.....	1,826	46 00	Sept. 7
Tunstall, Alice M.....	Kittitas.....	1,932	37 07	Sept. 7
Waselski, Wm.....	Lewis.....	217	2 66	Sept. 9
Sutherland, John J.....	Oallam.....	3,550	138 80	Sept. 9
Arnold, Jennie Knowles.....	King.....	113,090	946 71	Sept. 11
Forrest, Wm. E.....	King.....	152,045	3,236 39	Sept. 11
Kjos, Andrew.....	Spokane.....	400	12 00	Sept. 11
Hauck, Felix.....	Pierce.....	Escheat.....		
Hansen, Ole.....	Spokane.....	35,491	66 61	Sept. 9
Reld, Jno. O., Mary O., Edw. F., Letitia E.....	Whatcom.....	6,798	274 75	Sept. 13
Nixon, Samuel.....	Walla Walla.....	5,062	106 47	Sept. 13
Shultz, Paul H.....	Skamania.....	2,500	48 56	Sept. 16
Cramer, Herman Peter.....	King.....	3,683	175 98	Sept. 16
Hill, D. E.....	Whatcom.....	21,066	5 23	Sept. 16
Bergman, Gustaf A.....	Skagit.....	1,900	14 85	Sept. 16
Black, Wm. T.....	King.....	4,330	130 91	Sept. 16

* On account.

RECEIPTS FROM INHERITANCE TAX—Concluded.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Kirkendall, Frank	Whitman.....	\$9,702	\$21 00	1912 Sept. 16
Hodnett, D. T.	Stevens.....	1,772	21 70	Sept. 16
Turner, C. A.	Thurston.....	Escheat.....		
Beach, Tabitha	King.....	10,500	220 00	Sept. 17
Peterson, August	King.....	2,444	87 13	Sept. 17
Whinfield, Geo. C.	Snohomish.....	497	8 60	Sept. 19
Stephen, Frances	King.....	3,443	82 00	Sept. 23
Loundagin, Geo. W.	Walla Walla.....	27,817	142 65	Sept. 24
Graves, Alice W.	Benton.....	Escheat.....		Sept. 24
Baldwin, Belle	Spokane.....	1,000	30 00	Sept. 24
Beach, Tabitha	King.....	* 1,800	13 00	Sept. 27
Orchard, Jane A. and Geo.....	Columbia.....	400	6 55	Sept. 27
Receipts for biennial period, Oct. 1, 1910, to Sept. 30, 1912....			\$307,151 81	

* Additional tax.

AMOUNT (CASH) ESCHEATED TO THE STATE OF WASHINGTON
FOR THE BIENNIAL PERIOD OCTOBER 1, 1910,
TO SEPTEMBER 30, 1912.

NAME OF DECEASED	County	Amount escheated	Date paid
Johnson, J. E.	King.....	\$53 60	1910 Oct. 15
Marckley, J. O.	Columbia.....	123 97	Dec. 10
*Brohart, John	*Kittitas.....	768 82	Dec. 14
Loftus, John J.	Whatcom.....	29 08	Dec. 24
Morriasy, Michael	Spokane.....	178 30	1911 Jan. 6
*Brohart, John	*Kittitas.....	57 00	Jan. 27
Walter, Christ	Lincoln.....	409 97	Feb. 11
Bingham, John	Stevens.....	8 72	Mar. 23
Danielson, Andrew	Jefferson.....	28 77	May 2
Jones, Alfred	Pierce.....	114 82	May 13
Jones, Emily	Whatcom.....	560 05	May 22
O'Brien, Patrick F.	Thurston.....	27 70	May 27
Wallace, William	Skamania.....	70 75	May 29
Higgins, Frank	King.....	208 59	June 6
Siems, Wilhelm	Chehalis.....	397 22	June 5
McDonald, Jas. N.	King.....	103 50	July 5
Aldrich, Wm.	Spokane.....	80 40	Aug. 10
Welander, Gust	Spokane.....	519 79	Aug. 23
McDonald, D.	King.....	207 50	Sept. 29
Lippincott, Chas. F.	Pierce.....	68 94	Oct. 13
McGowan, Thos.	Pierce.....	434 43	Oct. 13
Burke, Frank	King.....	92 99	Oct. 23
Nelson, Konut	Jefferson.....	20 34	Nov. 18
Sorenson, F. D.	King.....	263 43	Nov. 30
Lang, Charles	Stevens.....	55 41	Dec. 7
Henderson, Jesse B.	Spokane.....	466 21	Dec. 11
Krause, Andrew	King.....	30 96	Dec. 27
Beall, W. B.	Spokane.....	8 60	1912 Jan. 8
Luhrs, John	Columbia.....	123 66	Jan. 8
Lawton, Nelle	King.....	3,575 61	Jan. 6
Pederson, John	King.....	1,077 51	Jan. 19
Wilson, W. H.	Snohomish.....	1,012 13	Jan. 23
Ransford, John	Pierce.....	457 35	Feb. 27
Alderson, Fred	Snohomish.....	129 09	Feb. 29
McKay, Archibald	Snohomish.....	261 15	Mar. 11
Rafferty, Thos.	King.....	114 55	Apr. 9

AMOUNT (CASH) ESCHEATED TO STATE—Continued.

NAME OF DECEASED	County	Amount escheated	Date paid
			1912
Foster, Geo.	Yakima.....	\$1,408 18	Apr. 19
Toner, Thos.	Pierce.....	79 87	Apr. 25
Nilsen, Harry	Whatcom.....	546 87	June 7
Huffman, John	King.....	411 02	July 24
Lunden, Emil	Snohomish.....	238 60	July 30
Comminskey, James	Island.....	104 96	Aug. 7
Hunter, James	Ohehalis.....	128 42	Aug. 13
Hauck, Felix	Pierce.....	97 75	Sept. 12
Turner, O. A.	Thurston.....	1,617 06	Sept. 16
Graves, Alice W.....	Benton.....	107 07	Sept. 26
Receipts for biennial period Oct. 1, 1910, to Sept. 30, 1912.....		\$16,960 38	

See pages 52 to 59, inclusive, for full description of escheated estates.

RECAPITULATION.

COLLECTIONS FOR BIENNIUM ENDING SEPTEMBER 30, 1912.

SOURCE	Amount
Privilege tax on express companies.....	\$110,591 75
Privilege tax on private car companies.....	7,802 29
Liquor licenses (State).....	132,215 50
Inheritance taxes	307,151 81
Cash escheats	16,960 38
Total collections.....	\$574,721 73

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
1911				
Stanton, Eunice P.	Yakima	\$28,750	\$48 75	Dec. 13
Busch, Mathias	Whitman	25,255	10 72	Dec. 14
Ruehl, Charles	King	1,800	30 49	Dec. 14
Bowler, John	Whatcom	6,322	74 47	Dec. 14
Steigerwald, William	Whatcom	10,181	274 00	Dec. 15
Olzner, Rudolph	Island	855	18 20	Dec. 15
Gregg, Lewis	Whitman	2,408	50 75	Dec. 15
Peterson, Gustaf Albert	Olarke	1,100	24 19	Dec. 15
Fairservice, Gavin	Clallam	8,000	228 18	Dec. 16
Doyle, Oloe A.	King	10,589	305 26	Dec. 16
Smith, Lucy	Lincoln	25,139	177 40	Dec. 18
Mason, Hannah	Jefferson	599	81 20	Dec. 19
Hacker, Ohas. A.	King	4,100	68 72	Dec. 19
Ernest, Mary Emiline	Walla Walla	3,913	8 00	Dec. 20
Simpson, John L.	Whatcom	3,400	129 25	Dec. 20
Carney, Ellen J.	King	49,000	180 87	Dec. 20
Smith, L. O.	King	775	7 75	Dec. 21
Fitch, Seth W.	Pierce	2,420	64 05	Dec. 26
Lynch, Mathilda	King	3,820	100 00	Dec. 26
Shotwell, Harvey E.	Chelan	28,886	89 67	Dec. 26
Dwight, Thomas	King (Mass.)	10,788	7 40	Dec. 26
Purinton, Lavinia	Walla Walla	6,069	87 28	Dec. 26
Allen, Mary Blanche	Adams	678	12 48	Dec. 26
Gleason, Patrick	King	20,829	505 96	Dec. 27
Krause, Andrew	King	Escheat		
Hollingsworth, J. O.	King (Ohio)	4,450	106 50	Dec. 23
Connahan, Wm. F.	Lewis	7,066	178 70	Dec. 28
Ladd, Anna Watson	King (Mass.)	10,300	7 50	Dec. 22
Feden, Ole R.	Pierce	951	2 07	Dec. 29
Oderkirk, Elaine K.	King	2,555	81 14	Dec. 29
1912				
Pyle, Sarah E.	Cowlitz	19,068	85 36	Jan. 2
Busche, Clara E.	Whitman	54,255	16 08	Jan. 2
Killea, Martin F.	Jefferson	1,400	38 00	Jan. 2
Beall, W. B.	Spokane	Escheat		
Camp, Lucy A.	Walla Walla	81,750	42 61	Jan. 5
Brittain, Jemima M.	King	20,500	110 00	Jan. 5
Balkin, Olive	Whitman	30,494	270 98	Jan. 5
Jeffery, Henry	Walla Walla	5,175	115 00	Jan. 8
Abbott, Mary J.	King (Mass.)	416	7 62	Jan. 8
Davis, Ruth	King	1,072	7 65	Jan. 8
Luhrs, John	Columbia	Escheat		
Landa, Rebecca	Snohomish	750	17 64	Jan. 9
Gibbon, Richard	Chelan	1,748	44 10	Jan. 10
Lawton, Nellie	King	Escheat		
Woodhead, Edward Booth	Spokane	18,520	82 90	Jan. 11
Mason, Hamilton	Chelan	2,243	114 55	Jan. 15
McCormick, Robt. Laird	Pierce	2,060,680	9,492 28	Jan. 15
Foye, Ariel W.	Snohomish	19,408	91 82	Jan. 16
Fensley, Vincenta M.	Chelan	150	4 50	Jan. 16
Logan, Mary P.	King	22,069	608 58	Jan. 16
Jensen, Christine	Pierce	846	10 18	Jan. 16
Preston, Stella Anderson	Walla Walla	30,725	791 41	Jan. 17
Daniels, Margaret	Walla Walla	3,500	105 00	Jan. 17
Pederson, John	King	Escheat		
Cooper, Jeanette	Pierce	950	35 07	Jan. 20
Gilbert, Emma J.	Spokane	12,811	428 00	Jan. 22
Barlow, Orin W.	Pierce	60,228	201 18	Jan. 22
Crosier, Frederick	Clallam	4,885	114 85	Jan. 22
Lund, Peter	Pacific	3,844	79 38	Jan. 22
Wilson, W. H.	Snohomish	Escheat		
Bernard, Constance	King	1,560	48 80	Jan. 23
Brightman, Ann J.	King (Mass.)	1,100	82 78	Jan. 24
Bergsten, Carl Nimron	Skagit.	1,343	21 20	Jan. 24
Ostrom, Samuel A.	King	675	6 02	Jan. 25
Owsley, Marie M.	Chelan	444,000	4,400 00	Jan. 29

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Lucas, George	Spokane.....	72,261	\$187 69	1912 Jan. 29
Barron, Gust	Snohomish.....	4,619	114 80	Jan. 31
Mason, Sven	Jefferson.....	4,961	132 00	Jan. 31
Jones, Clara	Snohomish.....	899	24 80	Feb. 1
Williams, Mary E.....	King (Mass.)....	1,560	40 02	Feb. 5
Kavanaugh, John F.....	Whatcom.....	10,237	46 63	Feb. 5
Brachman, John	Douglas.....	15,364	87 85	Feb. 5
Heney, M. J.....	King.....	744,484	26,236 36	Feb. 6
Birge, George E.....	Lewis.....	56,117	165 55	Feb. 6
Robinson, George A.....	King (Ky.).....	19,200	92 00	Feb. 6
Lake, Sarah	Kittitas.....	1,900	31 58	Feb. 6
Kreber, Louis	Douglas.....	16,800	199 92	Feb. 7
Bennett, James B.....	Wahkiakum.....	2,190	79 85	Feb. 7
Wolf, Christopher O.....	Whatcom.....	46,700	133 50	Feb. 8
Beaulieu, August	King.....	4,874	51 70	Feb. 9
Hatton, James	King.....	53,248	158 85	Feb. 13
Barnes, George F.....	Yakima.....	34,250	23 52	Feb. 13
Gray, Wm. W.....	Pierce.....	828	11 08	Feb. 13
Mather, John	King.....	283	7 36	Feb. 13
Howland, Katherine B.....	King (Mass.)....	2,300	69 00	Feb. 13
Hathaway, Edward E.....	King (Mass.)....	1,960	43 50	Feb. 13
Gundel, Michael and John.....	Skamania.....	2,500	179 58	Feb. 15
Hulett, Margaret W.....	Pierce.....	4,250	58 55	Feb. 15
Downs, John	Spokane.....	882	4 51	Feb. 17
Cable, O. J.....	King.....	3,562	108 16	Feb. 16
Michel, Peter	Spokane.....	8,419	227 13	Feb. 17
Patton, Lorenzo D. S.....	Yakima.....	23,876	128 47	Feb. 19
Bacon, Elthea G.....	Spokane.....	41,100	30 50	Feb. 19
Griggs, Chauncey Wright.....	Pierce.....	421,877	8,834 06	Feb. 19
Peterson, John	Pierce.....	1,267	5 00	Feb. 20
Russell, Gertrude W.....	King (Mass.)....	1,015	29 10	Feb. 20
Ware, Harriet A.....	King (R. I.)....	1,233	36 77	Feb. 20
Kinney, Jane	Pierce.....	2,637	82 84	Feb. 21
Jamison, Samuel L.....	Whitman.....	37,973	277 27	Feb. 23
Wadsworth, Oliver F.....	King (Mass.)....	44,638	344 46	Feb. 23
Hidden, Arthur W.....	Olarke.....	5,336	147 60	Feb. 23
Alexander, Geo. Nell.....	King.....	31,175	43 30	Feb. 26
Olmstead, John R.....	Ohehalls.....	24,175	20 36	Feb. 26
Walker, Caroline B.....	Kittitas.....	15,835	43 18	Feb. 26
Knudson, Thomas	Spokane.....	949	28 48	Feb. 24
Ransford, John	Pierce.....	Escheat.....		Feb. 27
Weld, Onas. G.....	King (Mass.)....	52,425	424 25	Feb. 27
Warner, Bela H.....	King (Mass.)....	2,325	69 00	Feb. 27
Miller, Elizabeth Smith.....	King (N. Y.)....	68,932	506 95	Feb. 28
Leopold, Anna	Pierce.....	150	6 10	Feb. 28
Stetson, Catherine	King.....	22,025	43 04	Feb. 28
Lyman, Elizabeth	King (Mass.)....	10,759	4 26	Feb. 29
Anderson, Fred	Snohomish.....	Escheat.....		Feb. 29
Griswold, Miles	Pacific.....	4,064	262 92	Mar. 1
Schroeder, Peter	Ohehalls.....	877	38 97	Mar. 2
Lewis, Albert O.....	Skagit.....	14,761	3 45	Mar. 4
Mount, Jennie M.....	Spokane.....	7,940	224 18	Mar. 4
Mills, June T.....	Whatcom.....	12,525	410 50	Mar. 6
MacLeod, John	Whitman.....	49,135	77 61	Mar. 8
Harris, Arthur T.....	Walla Walla.....	49,792	325 00	Mar. 8
Smith, Albert O.....	Spokane.....	52,500	162 50	Mar. 8
Biggs, Henry	Snohomish.....	627	11 96	Mar. 8
Pearson, Elizabeth	King (Mass.)....		127 07	Mar. 9
Tinn, Dorothea M. E.....	Lincoln.....	75,590	138 63	Mar. 11
Rutsche, Killion	Pierce.....	1,527	32 00	Mar. 11
Pickering, Chas. Walker.....	King (N. H.)....	408	11 70	Mar. 11
Tufverson, Swan	Adams.....	6,441	24 83	Mar. 12
Topfoltz, Sieg S.....	King.....	1,790	43 28	Mar. 13
Bates, Mary D.....	King (Mass.)....	1,000	30 00	Mar. 13
McKay, Archibald	Snohomish.....	Escheat.....		Mar. 13
Kenney, John H.....	Yakima.....	1,427	43 06	Mar. 13
O'Neal, T. H. and Alcinda.....	Pierce.....	12,000	8 34	Mar. 13

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
				1912
Ryan, John, Sr.	Lewis	\$13,000	\$26 98	Mar. 15
Nelson, Nels J.	King (S. Dak.)	1,267	38 00	Mar. 15
Price, Eugene H.	King	22,161	6 15	Mar. 18
Gilbert, Amos	King	98,201	1,766 09	Mar. 18
Kellogg, Cyrus H.	Pierce	98,156	789 90	Mar. 18
Oooper, Mathilda Carlile	O'allam	3,984	105 27	Mar. 18
Pierripont, Henry S.	Spokane (N. Y.)	83,525	735 25	Mar. 18
Welners, Henry	Walla Walla	47,185	38 85	Mar. 18
Wallace, T. B.	Pierce	233,123	1,388 89	Mar. 19
Foster, Joseph	King	45,373	85 27	Mar. 19
Gilliam, Washington Smith	Walla Walla	31,234	47 76	Mar. 20
Jewett, Sarah O.	King (Maine)	1,100	38 00	Mar. 20
Cashman, Thos.	Spokane	307	6 55	Mar. 20
Sincock, Jas. Walter	Pierce	2,000	52 05	Mar. 21
Kass, Leonard	Cowlitz	1,214	23 78	Mar. 21
Manning, Peter	Lincoln	1,067	24 58	Mar. 22
Henderson, Eliza O.	Pierce	1,500	34 05	Mar. 22
Sticht, Ernest	Ferry	39,756	96 25	Mar. 23
Blaine, John J.	King	56,960	454 50	Mar. 25
Lampmon, Melissa	Walla Walla	2,279	39 40	Mar. 25
Gilliam, Esther A.	Walla Walla	30,642	40 54	Mar. 26
Longmire, Virinda	Thurston	11,474	10 13	Mar. 26
Munson, Francis M.	Pierce	1,240	85	Mar. 27
Vilas, William F.	Pierce	484,387	49,539 08	Mar. 27
Elliott, George T.	King	1,181	22 51	Mar. 28
Harvey, John	Clarke	56,650	135 85	Mar. 28
Webb, Thomas	Pierce	43,573	97 70	Mar. 29
Durham, Christopher O.	Whitman	33,041	47 18	Mar. 30
Corkrum, Mary Jane	Walla Walla	16,000	60 00	Apr. 1
Krieschel, John	Snohomish	25,469	118 35	Apr. 1
Fuhrburg, Christian	King	2,747	68 80	Apr. 4
Black, Adelia B.	Clarke	42,232	564 45	Apr. 5
Talbot, David Jones	King	44,988	46 61	Apr. 5
Hudson, Robert G.	Pierce	41,840	129 43	Apr. 8
Lund, Harry	Ochells	684	20 33	Apr. 8
Svendsen, Henry P.	Spokane	187,996	341 90	Apr. 8
Moffat, Geo. Barclay	Spokane	17,664	76 64	Apr. 8
Murphy, L. T.	King	800	18 42	Apr. 9
Rafferty, Thomas	King	Escheat.		
Churchill, Mary E.	King	794	18 34	Apr. 10
Petridge, Alexia Halverson	King	26,247	320 20	Apr. 11
Miller, Anna	Chelan	4,487	102 20	Apr. 11
Butz, Katie L.	Walla Walla	12,826	586 85	Apr. 12
Swank, Mary M.	Clarke	10,700	7 00	Apr. 13
Hunter, Wm. G.	Pierce	1,348	20 66	Apr. 15
Simpson, James	Columbia	1,350	65 57	Apr. 15
DeVillie, John W.	Spokane	16,310	20 80	Apr. 15
Clement, George	King	26,890	42 00	Apr. 15
Brown, Michael F.	King	6,553	177 42	Apr. 15
Crafts, Clemence H.	King (N. Y.)	35,400	218 60	Apr. 15
Sloate, Cornelia A.	Yakima	600	16 20	Apr. 17
Penson, John W.	San Juan	490	16 86	Apr. 17
Gyar, William B.	King	6,794	327 54	Apr. 18
Brass, Thelsea	Kitsap	1,377	19 90	Apr. 18
Stafford, John	Snohomish	927	4 38	Apr. 18
Preston, John	Skagit	6,466	89 17	Apr. 18
Foster, Geo.	Yakima	Escheat.		
Bissell, Edna Iola	Spokane	5,750	185 29	Apr. 19
VanOrsdal, W. O.	Spokane	3,515	119 64	Apr. 19
VanPatten, David	Spokane	26,005	140 23	Apr. 20
Humphrey, Mary A.	Pierce	27,450	174 50	Apr. 22
Scheller, Franceska	Pierce	2,500	80 67	Apr. 22
Green, Mary A.	King	800	21 30	Apr. 22
Thompson, Wm. T.	Chelan	771	15 28	Apr. 23
Thompson, Chas. T.	Skagit	5,701	66 54	Apr. 24
Hughes, Jane	Pierce	25,108	128 22	Apr. 24
Johnson, Amos	Skagit	7,080	177 90	Apr. 24

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Campbell, Alexander	Franklin.....	\$6,344	\$342 40	1912 Apr. 25
Smyle, Nathan	King.....	6,340	175 85	Apr. 25
McGougan, James	Spokane.....	47,985	20 88	Apr. 25
Toner, Thos.	Pierce.....	Escheat.....		
Shults, Daniel	Spokane.....	139,890	335 90	Apr. 29
Glasgow, Samuel B.	King.....	39,250	298 17	Apr. 27
Taylor, I. P.	King.....	49,843	479 20	Apr. 26
Weaver, Hans S.	King.....	1,802	42 40	Apr. 30
Eggen, Pauline	Snohomish.....	1,120	19 07	May 1
Marion, W. R.	Pacific.....	36,453	75 55	May 1
Howard, Dolly	Spokane.....	8,591	108 90	May 2
Young, Quillen L.	Lewis.....	1,459	1 50	May 2
Samson, Sarah E.	Pierce.....	33,540	40 63	May 6
Miller, Chas. O.	Whatecom.....	2,385	50 35	May 6
Sutherland, Mary J.	Pierce.....	3,324	36 35	May 7
Goss, Anson	Lincoln.....	41,725	233 91	May 7
Filkins, John W.	King.....	73,237	291 58	May 7
Kingsbury, B. O.	Spokane.....	8,978	482 67	May 8
Paton, James O.	Chelan.....	22,949	5 62	May 8
Green, Harry	Spokane.....	50,377	143 78	May 8
Henscott, Anton	Clarke.....	3,060	81 35	May 9
Higginbotham, Jean	King.....	2,450	58 88	May 9
Oveflander, F. J.	King.....		33 26	May 10
Davis, Ellen	Whatecom.....	23,250	9 91	May 10
Calvert, James H.	King.....	\$13,952	1,197 02	May 10
McNeill, Malcolm	Spokane.....	5,000	240 82	May 10
Parr, Steven	Snohomish.....	22,935	3 98	May 13
Willard, Sarah J.	King.....	19,918	75 44	May 13
Grant, John	Lincoln.....	19,998	509 93	May 14
Seanty, James	Snohomish.....	1,060	30 20	May 14
Molk, Christian Victor	San Juan.....	590	20 00	May 14
Lewis, Horace O.	King.....	64,615	176 79	May 14
Weatherall, H. R.	Thurston.....	14,421	432 63	May 15
Kinnear, Lockwood A.	King.....	50,100	150 44	May 15
Tegeler, Charles	Kitsap.....	728	16 85	May 17
Timmerman, Etta	Lewis.....	1,836	116 16	May 16
Lewis, Joseph R.	King.....	86,000	675 36	May 20
Paul, John P.	Pacific.....	3,753	175 10	May 20
Fay, Joseph S.	King (Mass.)....	15,000	50 00	May 20
Mahoney, Geo. W.	King.....	89,547	233 65	May 21
Robb, John	Snohomish.....	3,200	77 50	May 22
Guild, Frederick A.	Spokane (N. Y.) ..	18,938	99 82	May 22
Moeller, Jacob	King.....	639	12 99	May 22
Goff, Michael	Clallam.....	1,773	62 20	May 22
Hubbard, John F.	Columbia.....	19,341	540 38	May 23
Hughes, Geo. W.	Spokane.....	77,783	2,239 02	May 24
Harn, Michael	King.....	6,000	114 97	May 24
Grueder, Max	Pierce.....	14,880	383 83	May 24
Clark, Willis	Jefferson.....	62,875	490 01	May 24
Zaun, Rudolph	King (Indiana) ..	2,000	18 55	May 27
Garnett, Joseph	Chehalis.....	2,702	59 02	May 27
Lux, Catharine	Walla Walla.....	17,710	626 23	May 27
Burkhart, Madison L.	Columbia.....	28,698	151 80	May 29
McCracken, Charlotte	Pierce.....	3,542	97 44	May 29
Epting, Henry	King.....	8,050	213 63	May 29
Brady, Emily R.	Garfield.....	30,750	187 97	May 31
Smith, James	Chehalis.....	39,400	85 88	June 1
Bowe, Michael	Walla Walla.....	19,832	341 00	June 3
Miller, Elizabeth Smith	King (N. Y.)....	* 77,512	123 42	June 3
Gustafson, Oscar	Yakima.....	587	7 20	June 3
Woodin, Naamon	Yakima.....	42,623	28 00	June 3
Davin, Hippolyte	Walla Walla.....	116,006	432 05	June 3
Edwards, D. T.	Kittitas.....	26,443	25 60	June 3
Tucker, Chas. O.	King.....	33,105	231 05	June 4
Close, John	Pierce.....	1,072	36 98	June 4
Sprowl, Emma M.	Okanogan.....	22,009	82 43	June 5

* Additional tax.

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Bean, Irving M.....	Spokane.....	\$28,000	\$180 00	June 5
Wellsenborn, Louis	Spokane.....	20,641	512 20	June 5
Weller, Mary	Pierce.....	8,087	74 55	June 5
Henry, Robert	Snohomish.....	675	9 50	June 7
Nilsen, Harry	Whatcom.....	Escheat.....		
Kelley, Joseph M.....	Whitman.....	101,095	2,768 00	June 7
Anway, Mary O.....	King.....	910	15 06	June 7
Charem, Andy S.....	Skagit.....	1,150	3 75	June 8
Snyder, John M.....	Whitman.....	29,240	12 77	June 10
Schireman, Katie	Whitman.....	23,219	11 20	June 12
Kelley, William A.....	Lewis.....	750	36 00	June 13
Hodgen, James W.....	Whitman.....	7,419	236 64	June 14
Bennet, Adella S.....	Spokane (N. Y.).....	12,731	27 31	June 17
Towne, Harriet	King.....	24,000	51 85	June 17
Egan, Christopher	Pierce.....	700	8 00	June 18
Brown, Rebecca A.....	Clarke.....	28,859	185 10	June 18
Coman, Samuel M.....	Lincoln.....	11,014	322 77	June 19
Ochrone, William	King.....	45,108	540 98	June 20
Pancoast, Julia	Whatcom.....	35,718	52 82	June 20
Allen, Joseph	King.....	142,047	475 04	June 20
Killmore, W. D.....	Kittitas.....	24,060	48 32	June 20
Irish, Alexander M.....	Pierce.....	267	5 35	June 21
Lowney, Catherine	Chehalis.....	16,925	23 67	June 22
Davenport, Samuel	Thurston.....	12,197	337 80	June 22
Woodley, James	Whitman.....	18,794	338 91	June 24
Cardwell, Wm. Clay.....	Whitman.....	29,112	34 62	June 24
Sturdevant, Clark M.....	King.....	48,061	356 48	June 24
Lockstad, Erik	Whatcom.....	1,595	82 75	June 24
Weldinger, Adam	Clallam.....	1,200	18 00	June 25
Sundnes, August	Pierce.....	850	45 00	June 25
Christopher, W. L.....	Chehalis.....	975	25 15	June 25
Reed, Walter J.....	Yakima.....	*.....	373 30	June 27
Winfree, Thomas V.....	Spokane.....	3,578	31 57	June 28
Camp, Nettie Louise.....	King.....	20,891	30 06	June 28
Kinnear, John R.....	King.....	185,436	799 58	June 29
Henriot, Abel	Pierce.....	55,735	243 83	July 1
McNeilly, Martha	Whitman.....	27,465	31 45	July 1
Hlatt, James	Chehalis.....	3,616	25 00	July 1
Grugan, Joseph M.....	Thurston.....	2,080	75 40	July 2
Sherman, Quincey	Thurston.....	4,823	30 54	July 3
Shannon, Sarah E.....	Yakima.....	12,806	21 40	July 3
Pagel, William	Whatcom.....	560	12 31	July 5
Overbaugh, James W.....	Klickitat.....	23,025	115 30	July 8
Graham, Frederick M.....	King.....	20,928	77 35	July 9
Lamb, Wm. L.....	Pierce.....	550	4 00	July 10
King, Sarah J.....	Walla Walla.....	22,800	88 44	July 10
Boulstone, John J.....	Walla Walla.....	56,768	165 62	July 11
Jones, Robert	San Juan.....	560	17 05	July 12
Brown, Flora D.....	King.....	3,523	77 55	July 12
Foster, Phineas	Pierce.....	16,200	54 68	July 15
Clark, M. J.....	Snohomish.....	52,035	785 11	July 16
Fricke, Daniel	Lewis.....	6,859	300 32	July 17
Tiede, H.....	Clarke.....	3,296	55 59	July 18
Leonard, John O.....	King.....	4,755	254 29	July 19
Scott, John W.....	Yakima.....	12,931	22 10	July 23
Quinn, Patrick	King.....	4,000	67 45	July 23
Mess, Anna	King.....	52,180	401 10	July 23
Barnard, Anna	King (Mass.).....	1,070	30 21	July 23
Sexton, John	King.....	9,355	30 00	July 23
Huffman, John	King.....	Escheat.....		
Stewart, David	Lewis.....	17,417	50 00	July 24
Purdue, William	Spokane.....	31,668	188 75	July 24
Pellerin, Geo. H.....	Clallam.....	1,416	9 58	July 24
Orawford, Mabel	Clarke.....	1,989	68 14	July 26
Parsons, Edgar B.....	King.....	4,083	101 94	July 27
Forgey, Elias	Asotin.....	17,925	79 25	July 29

* Additional tax.

RECEIPTS FROM INHERITANCE TAX—Continued.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Bruce, James A.....	King.....	\$15,314	\$420 00	July 29 1912
Samples, Daniel.....	King.....	124,060	400 97	July 29
Suder, Mira.....	King.....	8,847	72 50	July 30
Barkow, Marie.....	Pierce.....	18,845	358 80	July 30
Lunden, Emil.....	Snohomish.....	Escheat.....		
DeMarco, Michael.....	Kittitas.....	1,606	10 53	Aug. 1
Durland, Adrian F.....	Lincoln.....	21,598	105 89	Aug. 1
Shaffer, James A.....	King.....	17,702	272 00	Aug. 1
Canfield, Horace.....	King.....	31,601	187 42	Aug. 1
Ballister, Minetta E.....	King (Mass.).....	515	8 55	Aug. 5
Wiley, Chas. S. and Lida L.....	King.....	291,477	2,787 70	Aug. 5
Wilcox, Turner J.....	Spokane.....	54,894	153 18	Aug. 5
Tynon, P. F.....	Spokane.....	87,177	13 97	Aug. 7
Commiskey, James.....	Island.....	Escheat.....		
Marshall, Katie W.....	Thurston.....	4,160	67 23	Aug. 7
Voorhees, Chas. S.....	Spokane.....	36,060	57 53	Aug. 8
Webb, Thos.....	Pierce.....	2,500	12 50	Aug. 8
Graves, Mary.....	Spokane.....	23,814	12 35	Aug. 9
Hilsenbek, Jas.....	Whatecom.....	145	1 19	Aug. 10
Belmer, Michael.....	Columbia.....	24,816	699 12	Aug. 12
Werny, George.....	Stevens.....		99 67	Aug. 12
DeMarco, Michael.....	Kittitas.....	* 697	39 45	Aug. 13
Hunter, James.....	Chehalis.....	Escheat.....		Aug. 13
Caine, Rosella M.....	King.....	2,008	3 00	Aug. 13
Manning, Maud S.....	Snohomish.....	21,100	1 85	Aug. 14
Bremer, Wm.....	King.....	211,926	375 00	Aug. 14
Palmer, Simeon.....	King.....	11,387	336 36	Aug. 14
King, Geo. F.....	Kittitas.....	19,643	15 83	Aug. 16
Frye, Geo. F.....	King.....	542,499	2,725 36	Aug. 17
Brown, Hazibath O.....	King.....	4,225	15 00	Aug. 17
DeMarco, Michael.....	Kittitas.....	* 132	7 89	Aug. 20
Powell, Theophilus.....	Pierce.....	59,205	233 84	Aug. 21
Hammond, Eliza A.....	King.....	1,568	6 00	Aug. 21
Stubbs, Wm. S.....	King.....	53,072	806 79	Aug. 21
Wickery, Richard.....	Ollalam.....	19,067	117 80	Aug. 22
Velsenberger, Antone.....	Whatecom.....	943	15 52	Aug. 23
Dillon, P. W.....	Lincoln.....	21,478	555 64	Aug. 26
Wright, W. Hammond.....	King.....	133,313	1,062 21	Aug. 28
Nicol, Robert Sim.....	King.....	1,685	44 29	Aug. 29
Whealdon, William.....	Lewis.....	26,966	23 54	Aug. 30
Hesser, Sarah.....	King.....	44,949	324 20	Aug. 30
Sands, Alvah C.....	Pierce.....	44,369	79 84	Aug. 31
Hemrick, Andrew.....	King.....	258,365	962 02	Aug. 31
Quackenbush, Jay L.....	Whatecom.....	50,500	175 65	Sept. 2
Johnson, J. J.....	Chehalis.....	84,407	119 14	Sept. 2
Mackenzie, Roderick.....	Spokane.....	70,215	222 14	Sept. 2
Winter, Wm. J.....	King.....	14,207	392 80	Sept. 4
Smith, Ada A.....	Stevens.....	4,923	202 44	Sept. 4
Wilcox, James.....	Yakima.....	2,000	18 36	Sept. 6
Puttkamer, Fred.....	Jefferson.....	1,826	46 00	Sept. 7
Tunstall, Alice M.....	Kittitas.....	1,982	37 07	Sept. 7
Waseliski, Wm.....	Lewis.....	217	2 66	Sept. 9
Sutherland, John J.....	Ollalam.....	3,550	188 80	Sept. 9
Arnold, Jennie Knowles.....	King.....	113,090	846 71	Sept. 11
Forrest, Wm. E.....	King.....	152,045	3,236 80	Sept. 11
Kjos, Andrew.....	Spokane.....	400	12 00	Sept. 11
Hauk, Felix.....	Pierce.....	Escheat.....		
Hansen, Ole.....	Spokane.....	35,491	66 61	Sept. 9
Beld, Jno. C., Mary O., Edw. F., Letitia E.....	Whatecom.....	6,798	274 75	Sept. 13
Nixon, Samuel.....	Walla Walla.....	5,062	103 47	Sept. 13
Shultz, Paul H.....	Skamania.....	2,500	43 55	Sept. 16
Cramer, Herman Peter.....	King.....	3,668	175 58	Sept. 16
Hill, D. E.....	Whatecom.....	21,060	5 23	Sept. 16
Bergman, Gustaf A.....	Skagit.....	1,900	14 85	Sept. 16
Black, Wm. T.....	King.....	4,980	130 91	Sept. 16

* On account.

RECEIPTS FROM INHERITANCE TAX—Concluded.

NAME OF DECEASED	County	Gross or appraised value of estate	Amount of tax paid	Date of payment
Kirkendall, Frank	Whitman.....	\$9,702	\$21 00	1912 Sept. 16
Hodnett, D. T.	Stevens.....	1,772	21 70	Sept. 16
Turner, O. A.	Thurston.....	Escheat.....		
Beach, Tabitha	King.....	10,500	220 00	Sept. 17
Peterson, August	King.....	2,644	87 13	Sept. 17
Whinfield, Geo. C.	Snohomish.....	497	8 60	Sept. 19
Stephen, Frances	King.....	3,448	82 00	Sept. 23
Loundagin, Geo. W.	Walla Walla....	27,317	142 66	Sept. 24
Graves, Alice W.	Benton.....	Escheat.....		Sept. 24
Baldwin, Belle	Spokane.....	1,000	30 00	Sept. 24
Beach, Tabitha	King.....	* 1,300	13 00	Sept. 24
Orchard, Jane A. and Geo.	Columbia.....	400	6 55	Sept. 27
Receipts for biennial period, Oct. 1, 1910, to Sept. 30, 1912....			\$307,151 81	

* Additional tax.

AMOUNT (CASH) ESCHEATED TO THE STATE OF WASHINGTON
FOR THE BIENNIAL PERIOD OCTOBER 1, 1910,
TO SEPTEMBER 30, 1912.

NAME OF DECEASED	County	Amount escheated	Date paid
Johnson, J. E.	King.....	\$53 60	1910 Oct. 15
Marckley, J. O.	Columbia.....	123 97	Dec. 10
*Brohart, John	*Kittitas.....	768 82	Dec. 14
Loftus, John J.	Whatecom.....	29 08	Dec. 24
Morrissey, Michael	Spokane.....	178 30	1911 Jan. 6
*Brohart, John	*Kittitas.....	57 00	Jan. 27
Walter, Christ	Lincoln.....	409 97	Feb. 11
Bingham, John	Stevens.....	8 72	Mar. 23
Danielson, Andrew	Jefferson.....	28 77	May 2
Jones, Alfred	Pierce.....	114 82	May 13
Jones, Emily	Whatcom.....	590 06	May 22
O'Brien, Patrick F.	Thurston.....	27 70	May 27
Wallace, William	Skamania.....	70 75	May 29
Higgins, Frank	King.....	208 56	June 6
Siems, Wilhelm	Chehalis.....	397 22	June 5
McDonald, Jas. N.	King.....	103 50	July 5
Aldrich, Wm.	Spokane.....	80 40	Aug. 10
Welander, Gust	Spokane.....	519 79	Aug. 23
McDonald, D.	King.....	207 50	Sept. 29
Lippincott, Chas. F.	Pierce.....	68 94	Oct. 13
McGowan, Thos.	Pierce.....	434 43	Oct. 13
Burke, Frank	King.....	92 99	Oct. 23
Nelson, Konut	Jefferson.....	20 34	Nov. 18
Sorenson, F. D.	King.....	263 43	Nov. 30
Lang, Charles	Stevens.....	55 41	Dec. 7
Henderson, Jesse B.	Spokane.....	466 21	Dec. 11
Krause, Andrew	King.....	30 96	Dec. 27
Beall, W. B.	Spokane.....	8 60	1912 Jan. 8
Luhrs, John	Columbia.....	123 60	Jan. 8
Lawton, Nellie	King.....	* 3,575 61	Jan. 6
Pederson, John	King.....	1,077 51	Jan. 19
Wilson, W. H.	Snohomish.....	1,012 13	Jan. 23
Ransford, John	Pierce.....	457 35	Feb. 27
Alderson, Fred	Snohomish.....	129 09	Feb. 29
McKay, Archibald	Snohomish.....	261 15	Mar. 11
Rafferty, Thos.	King.....	114 55	Apr. 9

AMOUNT (CASH) ESCHEATED TO STATE—Continued.

NAME OF DECEASED	County	Amount escheated	Date paid
			1912
Foster, Geo.	Yakima.....	\$1,408 18	Apr. 19
Toner, Thos.	Pierce.....	79 87	Apr. 25
Nissen, Harry	Whatcom.....	546 57	June 7
Huffman, John	King.....	411 02	July 24
Lunden, Emil	Snohomish.....	288 00	July 30
Commiskey, James	Island.....	104 96	Aug. 7
Hunter, James	Obehalls.....	128 42	Aug. 13
Hauck, Felix	Pierce.....	97 75	Sept. 12
Turner, O. A.....	Thurston.....	1,617 06	Sept. 16
Graves, Alice W.....	Benton.....	107 07	Sept. 26
Receipts for biennial period Oct. 1, 1910, to Sept. 30, 1912.....		\$16,960 38	

See pages 52 to 59, inclusive, for full description of escheated estates.

RECAPITULATION.

COLLECTIONS FOR BIENNIUM ENDING SEPTEMBER 30, 1912.

SOURCE	Amount
Privilege tax on express companies.....	\$110,591 75
Privilege tax on private car companies.....	7,802 29
Liquor licenses (State).....	132,215 50
Inheritance taxes	307,151 81
Cash escheats	16,960 38
Total collections.....	\$574,721 73

ESCHEATS.

FOR BIENNIAL PERIOD—OCTOBER 1, 1910 TO SEPTEMBER 30, 1912.

ESCHEAT CASE NO. 28.

Estate of WILLIAM ALDRICH, Spokane county.

Died December, 1906.

Escheated \$80.40 in cash to State of Washington, August 10, 1911.

ESCHEAT CASE NO. 52.

Estate of J. E. JOHNSON, King county.

Died _____.

Order of September 24, 1910, escheating to State of Washington \$53.60 in cash.

ESCHEAT CASE NO. 55.

Estate of JOHN BROHART, Kittitas county.

Died _____.

Order of December 3, 1910, escheating to State of Washington \$825.82 in cash, and the following described real property: Lot 16, in Block 4, Original Town of Roslyn, Kittitas county, State of Washington.

ESCHEAT CASE NO. 56.

Estate of J. C. MARCKLEY, Columbia county.

Died February 2, 1902.

Escheated to State of Washington \$128.87 in cash, December 10, 1910.

ESCHEAT CASE NO. 57.

Estate of JOHN J. LOFTUS, Whatcom county.

Died September 6, 1908.

Order of December 22, 1910, escheating to the State of Washington \$29.08 in cash, and the following described real property: E½ of SW¼ and W½ of SE¼ of Section 9, Twp. 40 N., R. 5 E., W. M., in Whatcom county, State of Washington, less right-of-way across said described premises owned and occupied by the Bellingham Bay & British Columbia Railway Company, said tract containing 145 acres, more or less.

ESCHEAT CASE NO. 58.

Estate of MICHAEL MORRISSEY, Spokane county.

Died October 23, 1908.

Escheated to State of Washington \$178.30 in cash January 6, 1911.

ESCHEAT CASE NO. 59.

Estate of CHRIST WALTERS, Lincoln county.

Died May 13, 1909.

Order of January 24, 1911, escheating to State of Washington \$409.97 in cash, and the following described real property: Lots 6 and 7, Block 13, Town of Almira, Lincoln county; Lots 19, 20 and 21, Block 31, Town of Almira, Lincoln county; Lots 11 and 12, Block 35, Town of Almira, Lincoln county; West 92 feet of Block 35, Town of Almira, Lincoln county; Lots 16 to 20, inc., Block 35, Town of Almira, Lincoln county.

ESCHEAT CASE NO. 60.

Estate of JOHN BINGHAM, Stevens county.

Died October 12, 1909.

Escheated to State of Washington \$8.72 in cash, December 10, 1910.

ESCHEAT CASE NO. 61.

Estate of PATRICK F. O'BRIEN, Thurston county.

Died _____.

Order of May 22, 1911, escheating to State of Washington \$27.70 in cash.

ESCHEAT CASE NO. 62.

Estate of ALFRED JONES, Pierce county.

Died September 29, 1909.

Order of May 12, 1911, escheating to State of Washington \$114.82 in cash.

ESCHEAT CASE NO. 63.

Estate of ANDREW DANIELSON, Jefferson county.

Died December 28, 1909.

Order of May 1, 1911, escheating to State of Washington \$28.77 in cash.

ESCHEAT CASE NO. 64.

Estate of FRANK HIGGINS, King county.

Died October 13, 1907.

Order of May 22, 1911, escheating to State of Washington
\$208.56 in cash.

ESCHEAT CASE NO. 65.

Estate of WILLIAM WALLACE, Skamania county.

Died January 6, 1907.

Order of May 25, 1911, escheating to State of Washington
\$70.75 in cash.

ESCHEAT CASE NO. 66.

Estate of EMILY JONES, Whatcom county.

Died June 30, 1909.

Escheated to State of Washington \$590.05 in cash, May 22,
1911.

ESCHEAT CASE NO. 67.

Estate of WILHELM SIEMS, Chehalis county.

Died July 17, 1909.

Escheated to State of Washington \$397.22 in cash, June 5,
1911.

ESCHEAT CASE NO. 68.

Estate of JAMES N. McDONALD, King county.

Died September 19, 1909.

Decree signed June 15, 1911, escheating to State of Washing-
ton \$103.50 in cash.

ESCHEAT CASE NO. 69.

Estate of GUST WELANDER, Spokane county.

Died February 13, 1910.

Decree of August 25, 1911, escheating to State of Washington
\$519.79 in cash.

ESCHEAT CASE NO. 70.

Estate of D. McDONALD, King county.

Died _____.

Order of September 28, 1911, escheating to State of Wash-
ington \$207.50 in cash.

ESCHEAT CASE NO. 71.

Estate of THOMAS MCGOWAN, Pierce county.

Died December 8, 1908.

Decree of September 16, 1911, escheating to State of Washington \$434.43 in cash.

ESCHEAT CASE NO. 72.

Estate of CHAS. F. LIPPINCOTT, Pierce county.

Died September 18, 1898.

Decree of September 16, 1911, escheating to State of Washington \$68.94 in cash.

ESCHEAT CASE NO. 73.

Estate of FRANK BURKE, King county.

Died December 30, 1909.

Order of October 16, 1911, escheating to State of Washington \$92.99 in cash.

ESCHEAT CASE NO. 74.

Estate of KONUT NELSON, Jefferson county.

Died July 4, 1910.

Decree of November 6, 1911, escheating to the State of Washington \$20.34 in cash and the following described real property: All of Lot 4 of Section 29, Twp. 30 N., R. 1 E., except the east 6.25 acres, also a piece of land containing about .10 of an acre, described as follows: Commencing at a point 140 feet south and 50 feet west from the northwest corner of a certain tract or parcel of land in Sec. 19-30-1 E. W. M., conveyed by Prince of Wales and Lizzie Wales, his wife, to A. F. Learned by deed bearing date April 8, 1889, as recorded in Book 21, pages 14, 15 and 16 of Deed Records of said County of Jefferson, and running thence west 50 feet, thence north 80 feet, more or less, to the meander line of the northerly shore of Long Harbor, thence along said meander a sufficient distance to make an easting of 50 feet, thence south 110 feet, more or less, to place of beginning, which said last described property is also known on the assessor's Tax Roll and Plat Book as Tax Description Number "5," (formerly as No. 42).

ESCHEAT CASE NO. 75.

Estate of F. D. SORENSON, King county.

Died _____.

Order of November 27, 1911, escheating to State of Washington \$263.43 in cash.

ESCHEAT CASE NO. 76.

Estate of JESSE B. HENDERSON, Spokane county.

Died January 25, 1910.

Order of December 4, 1911, escheating to State of Washington
\$466.21 in cash.

ESCHEAT CASE NO. 77.

Estate of JOHN PETERSON, King county.

Died _____.

Order of January 11, 1912, escheating to State of Washington
\$1,077.51 in cash.

ESCHEAT CASE NO. 78.

Estate of NELLIE LAWTON, King county.

Died February 7, 1893.

Order of March 18, 1911, escheating to the State of Washington \$2,945.84 and the following described real estate: Commencing at a point 545.9 feet south and 60 feet west of the corner to Sections 32 and 33, on the Sixth Standard Parallel, Township 25 N., of Range 4 E., in Section 5, Township 24 N. of Range 4 E., which point is on the north boundary line of Yesler Way in said City of Seattle as now traveled and occupied as a street, 60 feet west of where said north line of said Yesler Way intersects the west line of Fifteenth Avenue, formerly known as Rose Street, thence west along the north side of Yesler Way 155 feet, thence at right angles northerly and parallel with Fifteenth Avenue 173 feet, thence at right angles easterly and parallel with Yesler Way 215 feet to the west line of Fifteenth Avenue, thence south along Fifteenth Avenue 58 feet, thence west at right angles and parallel with Yesler Way 60 feet, thence south 115 feet to place of beginning. With rentals collected, \$3,575.61 was paid to the state on January 6, 1912.

ESCHEAT CASE NO. 79.

Estate of CHARLES LANG, Stevens County.

Died _____.

Escheated \$55.41 to State of Washington Feb. 6, 1911.

ESCHEAT CASE NO. 80.

Estate of ANDREW KRAUSE, King county.

Died _____.

Decree of September 28, 1911, escheating \$30.96 in cash to
State of Washington.

ESCHEAT CASE NO. 81.

Estate of W. B. BEALL, Spokane county.

Died January 4, 1909.

Order of December 22, 1911, escheating to State of Washington \$8.60 in cash.

ESCHEAT CASE NO. 82.

Estate of JOHN LUHRS, Columbia county.

Died February 13, 1910.

Escheated \$123.66 in cash and unpaid note for \$1,157.00 to State of Washington, January 8, 1912.

ESCHEAT CASE NO. 83.

Estate of W. H. WILSON, Snohomish county.

Died October 1, 1910.

Decree of January 20, 1912, escheating to State of Washington \$1,012.13 in cash.

ESCHEAT CASE NO. 84.

Estate of JOHN RANSFORD, Pierce county.

Died September 30, 1910.

Escheated \$457.35 in cash to State of Washington February 27, 1912.

ESCHEAT CASE NO. 85.

Estate of ARCHIBALD MCKAY, Snohomish county.

Died July 20, 1909.

Decree of March 2, 1912, escheating to State of Washington \$261.15 in cash and the following described real property: Lots 1, 2, 3, 12, 13 and 14, all in block 4 of Levy's Addition to Town of Mukilteo, Snohomish county, State of Washington.

ESCHEAT CASE NO. 86.

Estate of THOS. RAFFERTY, King county.

Died _____.

Order of March 25, 1912, escheating to State of Washington \$114.55 in cash.

ESCHEAT CASE NO. 87.

Estate of FRED ALDERSON, Snohomish county.

Died _____.

Decree of February 27, 1912, escheating to State of Washington \$129.09 in cash.

ESCHEAT CASE NO. 88.

Estate of **GEORGE FOSTER**, Yakima county.

Died April 15, 1909.

Escheated \$1,403.18 in cash to State of Washington, April 19, 1912.

ESCHEAT CASE NO. 89

Estate of **THOMAS TONER**, Pierce county.

Died July 31, 1910.

Escheated \$79.87 in cash to State of Washington, April 25, 1912.

ESCHEAT CASE NO. 90.

Estate of **HARRY NILSEN**, Whatcom county.

Died December 2, 1910.

Order of March 18, 1912, escheating to State of Washington \$546.57 in cash.

ESCHEAT CASE NO. 91.

Estate of **JOHN HUFFMAN**, King county.

Died _____.

Order of March 13, 1912, escheating to State of Washington \$411.02 in cash.

ESCHEAT CASE NO. 92.

Estate of **EMIL LUNDEN**, Snohomish county.

Died October 28, 1910.

Decree of July 9, 1912, escheating to State of Washington \$288.60 in cash.

ESCHEAT CASE NO. 93.

Estate of **JAMES COMMISKEY**, Island county.

Died May 11, 1908.

Decree of June 28, 1912, escheating to State of Washington \$104.96 in cash.

ESCHEAT CASE NO. 94.

Estate of **JAMES HUNTER**, Chehalis county.

Died March 30, 1910.

Decree escheating to State of Washington \$128.42 in cash.

ESCHEAT CASE NO. 95.

Estate of FELIX HAUCK, Pierce county.

Died July 23, 1910.

Escheated \$97.75 in cash to State of Washington, September 13, 1912.

ESCHEAT CASE NO. 96.

Estate of C. A. TURNER, Thurston county.

Died _____.

Decree of September 10, 1912, escheating to State of Washington \$1,617.06 in cash.

ESCHEAT CASE NO. 100.

Estate of ALICE W. GRAVES, Benton county.

Died February 7, 1911.

Decree of September 23, 1912, escheating to State of Washington \$107.07 in cash.

COMPARATIVE STATEMENT

Showing Assessed Valuation of all Real Property, Personal Property and Steam Railroads in State of Washington, as Equalized by State Board of Equalization for Years 1891 to 1912, Inclusive; Also Amount Levied Against Counties for State and School Purposes.

ASSESSED VALUE OF STEAM RAILROADS.

YEAR	Assessed valuation	Increase valuation over year 1891	Decrease valuation under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$12,014,708				
1892	14,681,958	\$2,617,250		21.78	
1893	17,268,246	5,258,538		43.78	
1894	15,926,061	3,911,358		82.55	
1895	15,275,654	3,260,946		27.14	
1896	15,179,925	3,165,217		26.34	
1897	23,547,952	11,533,244		95.99	
1898	23,046,276	11,081,568		91.82	
1899	23,634,820	11,620,112		96.72	
1900	24,406,568	12,393,855		108.16	
1901	19,878,457	7,863,749		65.45	
1902	20,604,659	8,586,413		69.39	
1903	22,055,616	10,040,908		88.57	
1904*	26,856,735	14,842,027		123.53	
1905	26,789,655	14,774,947		122.97	
1906*	42,750,383	30,735,675		255.82	
1907	43,608,546	31,588,838		262.92	
1908*	84,642,349	72,627,641		604.49	
1909	94,567,690	82,552,982		687.10	
1910	100,157,754	88,143,046		733.63	
1911	132,458,414	120,443,709		1,002.46	
1912	135,522,077	123,507,369		1,027.96	

* Value shown on pages 22 and 23, First Annual Report, includes unfinished right-of-way—hence difference in figures.

ASSESSED VALUE OF PERSONAL PROPERTY.

(Exclusive of personal property of railroads.)

YEAR	Assessed valuation	Increase valuation over year 1891	Decrease valuation under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$52,148,599				
1892	39,469,247		\$12,679,352		24.32
1893	38,640,690		18,507,909		25.90
1894	26,685,749		25,512,850		48.92
1895	23,782,607		28,365,992		54.89
1896	22,512,338		29,636,261		56.83
1897	34,895,569		17,258,010		33.06
1898	33,028,967		19,119,632		36.66
1899	33,373,406		18,775,191		36.00
1900	35,344,965		16,908,634		32.22
1901	51,435,387		663,242		1.27
1902	42,134,545		10,014,054		19.20
1903	50,233,968		1,914,646		3.67
1904	51,756,911		391,688		0.75
1905	57,668,000	\$5,514,401		10.57	
1906	70,823,331	18,679,732		35.82	
1907	91,434,401	39,335,802		75.43	
1908	96,922,505	44,783,903		85.88	
1909	102,076,485	49,927,586		95.74	
1910	113,823,196	61,174,569		117.81	
1911	119,737,068	67,588,499		129.61	
1912	117,949,520	65,800,921		126.18	

ASSESSED VALUE OF REAL PROPERTY.

(Exclusive of real property of railroads.)

YEAR	Assessed valuation	Increase valuation over year 1891	Decrease valuation under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$266,867,742				
1892	234,172,852		\$32,694,890		12.25
1893	227,201,096		59,666,645		14.86
1894	183,683,872		53,518,370		31.17
1895	165,132,116		101,735,626		38.12
1896	166,986,405		99,832,337		37.43
1897	167,687,243		99,180,499		37.16
1898	170,921,051		95,946,691		35.96
1899	172,129,311		94,788,431		35.50
1900	177,822,905		89,044,747		33.37
1901	188,816,920		78,050,822		29.25
1902	198,200,984		68,668,806		25.73
1903	204,609,000		62,168,742		23.80
1904	219,847,333		47,020,409		17.62
1905	244,089,870		22,777,872		8.54
1906	416,631,168	\$149,763,426		56.12	
1907	437,962,531	171,114,889		64.12	
1908	567,019,068	300,151,346		112.47	
1909	598,775,651	326,907,909		122.50	
1910	692,766,965	425,899,253		159.59	
1911	702,930,422	436,062,680		163.40	
1912	751,614,654	484,746,912		181.64	

ASSESSED VALUE OF REAL AND PERSONAL PROPERTY.

(Exclusive of steam roads.)

YEAR	Assessed valuation	Increase valuation over year 1891	Decrease valuation under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$819,016,341				
1892	273,642,069		\$545,374,242		14.22
1893	265,841,786		53,174,555		16.67
1894	210,819,121		108,697,220		34.07
1895	188,914,723		130,101,618		40.78
1896	189,497,743		129,518,598		40.60
1897	202,582,832		116,433,509		36.49
1898	208,950,018		115,066,323		36.07
1899	205,502,719		113,513,622		35.58
1900	213,187,960		105,848,381		33.18
1901	240,302,277		78,714,064		24.67
1902	240,335,479		78,660,892		24.66
1903	254,982,953		64,063,388		20.08
1904	271,604,244		47,412,097		14.86
1905	301,752,870		17,263,471		5.41
1906	437,459,499	\$168,443,158		52.80	
1907	529,466,982	210,450,641		65.97	
1908	663,951,593	344,985,252		106.12	
1909	695,852,136	376,835,795		118.12	
1910	806,090,190	487,073,849		152.68	
1911	822,697,520	503,651,179		157.85	
1912	869,564,174	550,547,833		172.57	

TOTAL ASSESSED VALUATION REAL AND PERSONAL
PROPERTY.

(Including steam railroads.)

YEAR	Assessed valuation	Increase valuation over year 1891	Decrease valuation under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$831,081,089				
1892	288,274,067		\$42,756,982		12.92
1893	238,110,062		47,921,007		14.48
1894	226,245,182		104,788,897		81.65
1895	204,190,877		126,840,682		88.82
1896	204,677,668		126,853,871		88.17
1897	226,130,784		104,900,255		81.69
1898	226,966,294		104,084,745		81.43
1899	229,137,589		101,893,500		80.78
1900	237,576,523		98,454,516		28.23
1901	280,180,734		70,850,306		21.40
1902	260,940,188		70,090,901		21.17
1903	276,968,569		54,042,470		16.83
1904	298,460,979		32,570,060		9.84
1905	323,542,525		2,488,514		0.75
1906	530,209,832	\$199,178,843		60.17	
1907	573,070,523	242,089,489		73.12	
1908	748,593,942	417,562,908		126.14	
1909	790,419,826	459,388,797		188.78	
1910	906,247,944	575,216,906		173.77	
1911	965,125,984	624,094,896		188.53	
1912	1,006,086,251	674,056,212		206.62	

AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL,
STATE SCHOOL, STATE MILITARY, INTEREST ON BONDS,
PUBLIC HIGHWAY AND PERMANENT HIGHWAY.

STATE GENERAL TAX.

YEAR	Amount levied	Increase over year 1891	Decrease under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$963,093				
1892	720,685		\$272,408		27.43
1893	835,175		157,918		15.90
1894	648,870		344,223		34.66
1895	612,570		380,523		38.82
1896	626,615		366,478		36.90
1897	587,940		406,153		40.80
1898	544,789		448,304		45.14
1899	572,829		420,264		42.32
1900	522,662		470,431		47.37
1901	572,400		420,698		42.36
1902	574,067		419,026		42.19
1903	692,471		300,622		30.27
1904	746,151		246,942		24.87
1905	821,356		171,737		17.29
1906	964,379		38,714		3.90
1907	1,719,210	\$726,117		73.12	
1908	1,197,750	204,657		20.61	
1909	2,371,259	1,878,166		188.78	
1910	1,908,120	910,027		91.64	
1911	2,005,764	1,012,671		101.97	
1912	1,236,256	243,163		24.48	

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL PURPOSES.

STATE SCHOOL TAX.

YEAR	Amount levied	Increase over year 1895	Decrease under year 1895	Percentage of increase over year 1895	Percentage of decrease under year 1895
1895	\$646,600				
1896	655,480	\$8,880		1.37	
1897	610,568		\$35,047		5.57
1898	560,189		55,411		8.72
1899	559,202	212,062		32.89	
1900	902,785	256,185		39.02	
1901	1,300,902	664,802		101.19	
1902	1,304,701	668,101		101.78	
1903	1,384,945	738,345		114.19	
1904	1,492,302	845,702		130.79	
1905	1,642,712	906,112		154.05	
1906	1,723,181	1,076,581		166.50	
1907	1,719,210	1,072,610		165.86	
1908	1,871,484	1,224,884		189.43	
1909	1,976,049	1,329,449		205.61	
1910	1,975,621	1,329,021		205.54	
1911	1,910,252	1,266,652		196.43	
1912	1,909,664	1,268,064		196.33	

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL PURPOSES.

***STATE INSTITUTIONS OF HIGHER EDUCATION.**

YEAR	Amount levied	Increase over year 1912	Decrease under year 1912	Percentage of increase over year 1912	Percentage of decrease under year 1912
1912	\$1,055,341				

* Included in state general fund prior to 1912.

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND MILITARY PURPOSES.

STATE MILITARY TAX.

YEAR	Amount levied	Increase over year 1891	Decrease under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$66,206				
1892	57,665		\$8,551		12.92
1893	56,622		9,584		14.48
1894	45,249		20,967		31.65
1895	40,838		25,368		38.32
1896	40,966		25,270		38.17
1897	45,226		20,960		31.58
1898	45,399		20,807		31.43
1899	45,824		20,382		30.79
1900	47,512		18,694		28.24
1901	52,082		14,174		21.41
1902	52,189		14,017		21.17
1903	27,700		38,506		56.16
1904	29,845		36,361		54.92
1905	32,864		33,352		50.38
1906	53,019		13,187		19.92
1907	114,620	\$48,414		78.13	
1908	149,720	83,514		123.86	
1909	168,084	91,878		139.78	
1910	185,987	69,781		106.32	
1911	191,025	124,819		188.58	
1912	110,569	44,353		66.99	

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL PURPOSES.

INTEREST ON STATE BONDS.

YEAR	Amount levied	Increase over year 1891	Decrease under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$8,276				
1892	11,531	\$8,255		39.33	
1893	14,158	5,880		71.06	
1894	11,312	8,086		36.66	
1895	40,838	32,562		392.24	
1896	40,986	32,660		394.64	
1897	45,226	36,950		446.47	
1898	45,899	37,123		448.56	
1899	45,824	37,548		453.69	
1900	47,512	39,236		474.00	
1901	52,082	43,756		523.71	
1902	52,189	43,913		530.61	
1903					
1904					
1905					
1906					
1907					
1908					
1909					
1910					
1911					
1912					

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL PURPOSES.

PUBLIC HIGHWAY.

YEAR	Amount levied	Increase over year 1906	Decrease under year 1906	Percentage of increase over year 1906	Percentage of decrease under year 1906
1906	\$132,553				
1907	239,536	\$159,983		116.17	
1908	374,236	241,743		182.37	
1909	790,420	657,867		496.30	
1910	906,248	773,696		583.69	
1911	*				
1912	502,543	369,990		279.12	

* Unnecessary to make any levy for year 1911.

AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL PURPOSES.

PERMANENT HIGHWAY.

YEAR	Amount levied	Increase over year 1911	Decrease under year 1911	Percentage of increase over year 1911	Percentage of decrease under year 1911
1911	\$955,126				
1912	\$1,005,089	\$49,963		5.26	

**AMOUNT LEVIED AGAINST COUNTIES FOR STATE AND SCHOOL
PURPOSES.
TOTAL AMOUNT LEVIED.**

YEAR	Amount levied	Increase over year 1891	Decrease under year 1891	Percentage of increase over year 1891	Percentage of decrease under year 1891
1891	\$1,087,575				
1892	789,871		\$277,704		26.01
1893	905,963		161,622		15.14
1894	705,481		362,144		33.92
1895	1,340,846	\$273,271		25.60	
1896	1,368,967	286,392		27.76	
1897	1,288,945	221,370		20.74	
1898	1,225,777	163,202		14.82	
1899	1,523,739	456,164		42.73	
1900	1,520,471	432,896		42.42	
1901	1,977,366	909,791		85.22	
1902	1,963,146	915,571		85.76	
1903	2,105,116	1,037,541		97.19	
1904	2,268,298	1,200,723		112.47	
1905	2,496,922	1,429,347		133.89	
1906	2,803,132	1,735,567		168.19	
1907	3,839,576	2,772,001		259.65	
1908	3,598,250	2,525,675		236.58	
1909	5,295,812	4,228,237		396.06	
1910	4,920,926	3,853,351		360.94	
1911	5,062,167	3,994,592		374.17	
1912	5,819,449	4,751,874		445.11	

**LIST OF LOGGING ROADS IN THE STATE OF WASHINGTON FOR
THE YEAR 1912.**

ENTITLEMENT	Counties	Miles	Total mileage by counties
Anderson & Middleton.....	Chehalis.....	7.5	
Black Hills & Northwestern Railway.....	Chehalis.....	0.5	
Chehalis County Logging & Timber Company.....	Chehalis.....	7.5	
Clemons, O. H.....	Chehalis.....	3	
Coats & Fordney.....	Chehalis.....	9	
Damon, Geo.....	Chehalis.....	2.5	
Hewitt Logging Company.....	Chehalis.....	2.5	
Lytle Logging & Mercantile Company.....	Chehalis.....	5.5	
Mack Logging Company.....	Chehalis.....	6	
McCleary Lumber Company.....	Chehalis.....	4.5	
Polson Logging Company.....	Chehalis.....	36.5	
Saginaw Timber Company.....	Chehalis.....	4	
Simpson Logging Company.....	Chehalis.....	6.5	
Vance Lumber Company.....	Chehalis.....	2.5	
White Star Lumber Company.....	Chehalis.....	5	108.00
Wenatchee Valley & Northern Railway.....	Chelan.....	19	19.00
Dungeness Logging Company.....	Clallam.....	2	
Filion Mill & Lumber Company.....	Clallam.....	5	
Little River Railroad & Logging Company.....	Clallam.....	6.5	
Puget Sound Mills & Timber Company.....	Clallam.....	12	
Sequim Logging Company.....	Clallam.....	2	27.5
Stone Logging Company.....	Clarke.....	3	
Twin Falls Logging Company.....	Clarke.....	30	33.0
Broughton & Wiggins.....	Cowlitz.....	1	
Clark Creek Logging Company.....	Cowlitz.....	4	
Eastern & Western Lumber Company.....	Cowlitz.....	11	
Hammond Lumber Company.....	Cowlitz.....	4	
Inman-Polson Lumber Company.....	Cowlitz.....	7	
Mountain Timber Company.....	Cowlitz.....	1	
North Fork Logging Company.....	Cowlitz.....	3	
Oak Point Piling & Lumber Company.....	Cowlitz.....	4	
Ostrander Railway & Timber Company.....	Cowlitz.....	8	
Shevlin, E. C.....	Cowlitz.....	0.5	
Silver Lake Railway & Timber Company.....	Cowlitz.....	8	
Wisconsin Logging Company.....	Cowlitz.....	10	61.5
Beck Bros. Logging Company.....	Jefferson.....	1	
Dabob Logging Company.....	Jefferson.....	1.75	
Gardner Timber & Land Company.....	Jefferson.....	1.5	
The Izett Lumber Company.....	Jefferson.....	4.5	8.75
Auburn Lumber Company.....	King.....	8	
Bennett Logging Company.....	King.....	1.25	
Campbell Lumber Company.....	King.....	10.75	
Cedar River Mill Company.....	King.....	1	
Cherry Valley Logging Company.....	King.....	7	
Chittenden Land Company.....	King.....	4	
Covington Lumber Company.....	King.....	6.5	
Cumberland Mill Company.....	King.....	0.75	
Danaher, C. D.....	King.....	1	
Everett Logging Company.....	King.....	1.5	
Hewitt-Lea Lumber Company.....	King.....	5	
Kangley Timber Company.....	King.....	1.5	
Kent Lumber Company.....	King.....	3.25	
Maple Valley Logging Company.....	King.....	0.5	
Meredith Lumber Company.....	King.....	2.5	
Morgan Lumber Company.....	King.....	3.25	
Northwest Lumber Company.....	King.....	3.5	
North Bend Lumber Company.....	King.....	1.25	
Page Lumber Company.....	King.....	4.5	
Peterson, Robt. W.....	King.....	2	
Sandberg, Peter.....	King.....	1	

LIST OF LOGGING ROADS.—Continued.

ENTITLEMENT	Counties	Miles	Total mileage by counties
Seattle-Issaquah Electric Railway.....	King.....	5.5	107.50
Seattle Southeastern Railway.....	King.....	6.75	
Skykomish Lumber Company.....	King.....	7	
Snoqualmie Logging Company.....	King.....	3.75	
South Fork Lumber Company.....	King.....	2	
Washington Timber-Lumber Company.....	King.....	3	
Weeks & Company.....	King.....	7.75	
White River Lumber Company.....	King.....	6	
Wood & Iverson.....	King.....	0.75	
Rainier Logging Company.....	Kitsap.....	3.25	7.25
Riverside Timber Company.....	Kitsap.....	1	
Seattle Lumber Company.....	Kitsap.....	1.5	
Western Timber Company.....	Kitsap.....	1.5	
Adna Lumber Company.....	Lewis.....	0.5	74.17
Baker-May Lumber Company.....	Lewis.....	0.75	
Cain Lumber Company, J. R.....	Lewis.....	1.5	
Centralia Eastern Railway.....	Lewis.....	8.57	
Chehalis Lumber Company.....	Lewis.....	3	
Chehalis River Lumber Company.....	Lewis.....	2	
Coal Creek Lumber Company.....	Lewis.....	2.5	
Doty Lumber & Shingle Company.....	Lewis.....	4	
Emery & Nelson Lumber Company.....	Lewis.....	3.5	
Hammond Lumber Company.....	Lewis.....	1.25	
Lincoln Creek Lumber Company.....	Lewis.....	2.5	
Luedinghouse Brothers.....	Lewis.....	3	
Martin Lumber Company, H. H.....	Lewis.....	2	
McCormick Lumber Company.....	Lewis.....	4	
O'Connell Lumber Company.....	Lewis.....	8.5	
Pe Ell & Columbia River Railway Company.....	Lewis.....	2.5	
Salzer Valley Lumber Company.....	Lewis.....	2.5	
Somerville Brothers.....	Lewis.....	3.5	
Stillwater Lumber Company.....	Lewis.....	0.6	
Tacoma, Olympia & Chehalis Valley Railway.....	Lewis.....	11	
Veness Lumber Company, J. A.....	Lewis.....	3	
Wisconsin Lumber Company.....	Lewis.....	3.5	
Blakely Railroad.....	Mason.....	29.46	70.88
Defiance Lumber Company.....	Mason.....	2.5	
Mason County Logging Company.....	Mason.....	4	
Oakland Logging Company.....	Mason.....	3	
Peninsular Railway Company.....	Mason.....	21.92	
Phoenix Logging Company.....	Mason.....	10	
Astoria Timber & Lumber Company.....	Pacific.....	6	82.20
Creech Bros. Lumber Company.....	Pacific.....	2.5	
Fern Creek Lumber Company.....	Pacific.....	2	
Globe Lumber Company.....	Pacific.....	1.5	
Lebam Mills & Timber Company.....	Pacific.....	2	
Lester Logging Company.....	Pacific.....	1	
Pacific Timber Company.....	Pacific.....	5	
Pacific & Eastern Railway.....	Pacific.....	6.7	
Quinalt Lumber Company.....	Pacific.....	1	
Walville Lumber Company.....	Pacific.....	3	
Wentworth Logging Company.....	Pacific.....	1.5	
Allison, B. F.....	Pierce.....	0.25	
Bismark Mill Company.....	Pierce.....	1	
Calpenham Lumber Company.....	Pierce.....	0.36	
Cavelero, D.....	Pierce.....	4	
Central Mill Company.....	Pierce.....	1.5	
D. & M. Lumber Company.....	Pierce.....	2.5	
Defiance Lumber Company.....	Pierce.....	2	
Eatonville Lumber Company.....	Pierce.....	6	
Electric Logging Company.....	Pierce.....	3.5	
Gale Creek Coal Mines Company.....	Pierce.....	0.175	
Griffin Transportation Company.....	Pierce.....	0.75	

LIST OF LOGGING ROADS.—Continued.

ENTITLEMENT	Counties	Miles	Total mileage by counties
Hewitt Land Company.....	Pierce.....	0.75	
Kangley Timber Company.....	Pierce.....	1.5	
McDougall, D.	Pierce.....	1	
Manley Moore Lumber Company.....	Pierce.....	4.25	
Mineral Lake Logging Company.....	Pierce.....	2.25	
Monarch Timber Company.....	Pierce.....	4.25	
Northern Coast Timber Company.....	Pierce.....	3	
North Star Lumber Company.....	Pierce.....	0.75	
Pacific Coast Power Company.....	Pierce.....	10	
Pacific National Lumber Company.....	Pierce.....	2.5	
Porter Bros.-Grant Smith Company.....	Pierce.....	2	
Rainier Logging Company.....	Pierce.....	2.75	
Reliance Lumber Company.....	Pierce.....	0.75	
St. Paul & Tacoma Lumber Company.....	Pierce.....	12.75	
Salsich Lumber Company.....	Pierce.....	8.5	
South Tacoma Mill Company.....	Pierce.....	2.125	
Tanwax & Western Railroad.....	Pierce.....	4.5	
Valley Mill Company.....	Pierce.....	3	
Western Steel Corporation.....	Pierce.....	2	
Young Johnson Lumber Company.....	Pierce.....	1	
			91.06
Baker River & Shuksan Railroad.....	Skagit.....	2.25	
Butler Lumber Company.....	Skagit.....	2.5	
Clear Lake Lumber Company.....	Skagit.....	3	
Day Lumber Company.....	Skagit.....	3	
Dempsey Lumber Company.....	Skagit.....	7	
English Lumber Company.....	Skagit.....	7	
Houghton Logging Company.....	Skagit.....	5	
Lake Whatcom Logging Company.....	Skagit.....	10	
Lyman Timber Company.....	Skagit.....	5	
Puget Sound & Baker River Railway.....	Skagit.....	22.42	
Skagit Logging Company.....	Skagit.....	3	
Skagit Mill Company.....	Skagit.....	7	
			82.15
Cape Horn Railroad Company.....	Skamania.....	20	
			20.00
Browns Bay Logging Company.....	Snohomish.....	14	
Oavanaugh Timber Company.....	Snohomish.....	5.5	
Ebey Logging Company.....	Snohomish.....	5.5	
English Logging Company.....	Snohomish.....	2.5	
Everett Logging Company.....	Snohomish.....	5	
Florence Logging Company.....	Snohomish.....	4	
Forks Logging Company.....	Snohomish.....	4	
Gold Bar Lumber Company.....	Snohomish.....	5	
Hall, J. W.	Snohomish.....	1	
Halls Lake Mill Company.....	Snohomish.....	1.5	
Hillman's Snohomish County Land & Ry. Company.....	Snohomish.....	6	
Hulburt Logging Company.....	Snohomish.....	2	
Index-Galena Company.....	Snohomish.....	2	
Johnson-Dean Lumber Company.....	Snohomish.....	7	
Marysville & Arlington Railway.....	Snohomish.....	16.02	
Marysville & Northern Railway.....	Snohomish.....	13	
McCaughy Mill Company.....	Snohomish.....	1	
Merrill & Ring Logging Company.....	Snohomish.....	14	
Monroe Investment Company.....	Snohomish.....	1	
Nelson-Neal Lumber Company.....	Snohomish.....	2.5	
Oso Logging Company.....	Snohomish.....	6	
Parker-Bell Lumber Company.....	Snohomish.....	3	
Snohomish Logging Company.....	Snohomish.....	11	
Standard Railway & Lumber Company.....	Snohomish.....	9	
Star Logging Company.....	Snohomish.....	1.5	
Stephens-Bird Logging Company.....	Snohomish.....	3	
Sultan Railway & Lumber Company.....	Snohomish.....	10	
Three Lakes Lumber Company.....	Snohomish.....	6	
United States Lumber Company.....	Snohomish.....	0.75	
Wagner & Wilson, Inc.....	Snohomish.....	8.5	
Wallace Lumber Company.....	Snohomish.....	2.5	

LIST OF LOGGING ROADS.—Concluded.

ENTITLEMENT	Counties	Miles	Total mileage by counties
Williams & Company, T. H.....	Snohomish....	5	189.52
Wood & Iverson.....	Snohomish....	8.75	
Woodenville Lumber Company.....	Snohomish....	4	
Waite Mill & Timber Company.....	Snohomish....	8	
Black Hills & Northwestern Railway.....	Thurston.....	15.5	46.30
Blumauer Lumber Company.....	Thurston.....	2.5	
Centralia Eastern Railroad.....	Thurston.....	1.5	
Gate City Lumber Company.....	Thurston.....		
Johnson Creek Lumber Company.....	Thurston.....	4	
Lindstrom Handforth Lumber Company.....	Thurston.....	2	
Maytown Lumber Company.....	Thurston.....	1	
Mentzer Bros. Railroad.....	Thurston.....	3	
Reliance Lumber Company.....	Thurston.....	1.5	
Thurston County Railroad.....	Thurston.....	7.3	
Union Lumber Company.....	Thurston.....	8	
Alger Logging Company.....	Wahkiakum....	6	38.00
Campbell Lumber Company.....	Wahkiakum....	4	
Columbia Logging Company.....	Wahkiakum....	3	
Columbia River Logging & Timber Company.....	Wahkiakum....	4	
Deep River Logging Company.....	Wahkiakum....	4	
Hammond Lumber Company.....	Wahkiakum....	4	
Miller Logging Company, J. B.....	Wahkiakum....	10	
Wisconsin Logging Company.....	Wahkiakum....	3	
Balcom-Vanderhoof Logging Company.....	Whatcom.....	9.5	21.50
Cain Timber Company.....	Whatcom.....	2.5	
Lake Whatcom Logging Company.....	Whatcom.....	2.5	
McCush Logging Company.....	Whatcom.....	3	
Moore Logging Company.....	Whatcom.....	3	
Standard Lumber & Shingle Company.....	Whatcom.....	1	
Grand total.....			1,066.86

COMPARATIVE STATEMENT showing amount of taxes levied against steam railroads, electric railways and all other property in the state for all purposes—state, county and municipal—for years 1904 to 1911, inclusive; also percentage of increase.

YEAR	Taxes levied against electric railways	Percent-age of increase over 1906	Taxes levied against steam railroads	Percent-age of increase over 1904	Taxes levied against all property exclusive of steam railroads and electric railways	Percent-age of increase over 1904
1904			\$821,736 68		\$9,717,109 23	
1906	\$130,889 41		1,064,764 88	25.92	12,883,961 50	32.50
1907	356,702 68	174.05	1,434,044 54	74.51	16,694,739 69	71.80
1908	396,696 90	204.61	2,206,609 06	168.53	17,832,809 83	88.52
1909	467,656 87	257.29	2,746,792 39	234.27	21,779,425 07	124.13
1910	402,023 50	207.15	2,668,323 19	223.50	24,023,628 15	147.23
1911	422,927 30	223.12	3,652,809 61	344.52	24,964,497 64	156.81

STATEMENT showing assessed and actual value of all property in the State of Washington, also total amount of taxes levied and rate of levy for the year 1910.

COUNTIES	Total assessed value of real and personal property as equalized by county board of equalization, also value of steam and electric railways and telegraph lines as equalized by state board	Total actual value of real and personal property of state, including steam and electric railways and telegraph lines as found by state board of equalization	Total amount of taxes levied for all purposes, state, county and municipal, borne by all real and personal property in state, including steam and electric railways and telegraph lines	Average rate of levy	
				Assessed value basis (mills)	Actual value basis (mills)
1 Adams	\$18,608,521	\$44,871,961	\$315,876 49	16.97	7.04
2 Asotin	3,663,640	10,382,106	97,513 20	26.69	9.39
3 Benton	9,844,969	31,250,272	292,980 42	29.76	9.38
4 Chehalis	18,807,301	96,280,824	874,343 58	51.81	9.06
5 Chelan	14,168,044	31,290,704	391,921 09	27.66	12.53
6 Clallam	8,772,634	22,694,009	261,663 68	29.83	13.62
7 Clarke	12,075,496	37,949,837	386,011 20	31.97	12.12
8 Columbia	8,124,583	19,572,253	191,666 89	23.59	9.79
9 Cowlitz	8,565,420	30,797,924	282,501 85	32.98	9.17
10 Douglas	9,235,402	24,205,672	212,107 87	22.97	8.74
11 Ferry	2,569,070	5,513,152	94,060 50	36.60	17.06
12 Franklin	7,905,034	28,568,773	233,389 71	29.52	8.17
13 Garfield	4,464,720	12,314,230	101,125 89	22.65	8.21
14 Grant	11,001,971	38,119,901	264,093 70	24.00	6.98
15 Island	1,607,397	3,532,728	55,423 57	34.48	15.69
16 Jefferson	6,588,077	17,288,683	201,475 46	30.58	11.65
17 King	248,504,320	539,161,774	7,794,974 97	31.37	13.44
18 Kitsap	5,009,217	17,182,667	204,123 09	40.75	11.88
19 Kittitas	14,360,489	38,064,061	323,389 29	22.52	8.50
20 Klickitat	8,724,502	24,891,236	253,002 46	29.00	10.16
21 Lewis	18,016,822	48,734,159	612,723 96	34.01	12.57
22 Lincoln	24,704,607	61,331,155	490,678 31	19.86	8.00
23 Mason	6,566,069	14,281,300	153,261 45	23.34	6.90
24 Okanogan	5,404,082	22,616,204	201,845 46	37.85	8.93
25 Pacific	8,353,105	33,248,123	312,910 88	37.46	9.41
26 Pend Oreille *					
27 Pierce	102,080,334	219,488,530	3,006,326 52	29.86	13.70
28 San Juan	1,557,654	4,628,517	45,734 07	29.36	9.88
29 Skagit	13,661,821	55,054,168	672,886 99	29.25	12.22
30 Skamania	4,330,743	9,361,497	87,364 52	20.17	9.33
31 Snohomish	37,300,333	98,198,794	1,428,498 20	38.30	15.33
32 Spokane	119,215,739	307,467,682	3,224,742 99	28.74	10.49
33 Stevens	19,366,540	37,176,331	451,793 81	43.58	12.15
34 Thurston	10,690,673	27,311,254	376,212 83	35.19	13.78
35 Wahkiakum	1,332,832	5,136,670	59,781 67	30.93	11.64
36 Walla Walla	29,243,430	68,741,507	539,298 67	18.44	7.85
37 Whatcom	29,162,621	65,307,118	886,724 73	34.16	13.69
38 Whitman	37,881,856	84,785,967	822,062 08	21.70	9.69
39 Yakima	34,588,441	84,620,042	772,527 89	25.23	10.31
Totals	\$906,247,944	\$2,357,500,747	\$27,083,979 84	29.88	11.47

* Not organized.

STATEMENT showing assessed and actual value of all property in the State of Washington, also total amount of taxes levied and rate of levy for the year 1911.

COUNTIES	Total assessed value of real and personal property as equalized by county board of equalization, also value of steam and electric railways and telegraph lines as equalized by state board	Total actual value of real and personal property of state, including steam and electric railways and telegraph lines as found by state board of equalization	Total amount of taxes levied for all purposes, state, county and municipal, borne by all real and personal property in state, including steam and electric railways and telegraph lines	Average rate of levy	
				Assessed value basis (mills)	Actual value basis (mills)
1 Adams	\$22,211,183	\$52,896,367	\$385,000 20	17.33	7.28
2 Asotin	3,792,815	10,621,157	91,567 88	24.14	8.62
3 Benton	12,081,061	36,443,629	334,999 92	27.72	9.19
4 Cbehalis	20,865,377	79,730,146	976,523 16	46.80	12.25
5 Chelan	14,855,307	32,413,986	441,322 69	29.71	13.62
6 Clallam	8,880,763	22,701,337	311,076 19	35.08	13.70
7 Clarke	12,782,000	38,581,345	467,667 06	36.59	12.12
8 Columbia	7,773,049	18,410,825	201,662 28	25.94	10.95
9 Cowlitz	8,738,384	31,086,035	322,672 61	36.98	10.38
10 Douglas	9,567,717	24,438,615	222,790 88	23.89	9.16
11 Ferry	2,909,020	6,068,045	91,646 90	31.50	15.10
12 Franklin	8,264,016	29,624,891	188,574 80	22.82	6.39
13 Garfield	4,336,270	11,757,782	108,079 06	23.77	8.77
14 Grant	13,426,175	38,196,304	302,221 49	22.51	7.91
15 Island	1,607,497	3,412,220	72,804 77	44.98	21.19
16 Jefferson	6,845,843	17,860,166	215,068 66	31.42	12.06
17 King	287,280,634	590,770,691	7,507,320 76	29.18	12.71
18 Kitsap	5,123,984	14,606,426	207,467 71	40.49	14.20
19 Kittitas	17,355,464	45,302,704	453,511,77	26.13	10.01
20 Klickitat	10,661,716	29,706,949	311,549 00	29.22	10.48
21 Lewis	19,572,737	51,439,521	679,178 37	34.70	13.20
22 Lincoln	24,676,439	60,256,625	525,804 49	21.31	8.78
23 Mason	6,420,518	13,884,342	189,485 18	29.51	13.70
24 Okanogan	6,103,835	18,524,536	235,726 39	38.62	12.73
25 Pacific	8,540,000	33,860,973	420,006 27	49.18	12.41
26 Pend Oreille	4,805,910	16,436,063	199,596 54	41.53	12.14
27 Pierce	100,790,726	215,272,807	2,946,666 31	29.23	13.69
28 San Juan	1,543,401	4,357,428	44,740 70	28.99	10.27
29 Skagit	13,982,277	46,236,640	796,242 31	57.15	17.20
30 Skamania	5,337,496	11,456,314	115,612 66	21.69	10.06
31 Snohomish	38,731,336	94,489,725	1,477,549 12	38.15	15.64
32 Spokane	120,946,828	323,214,406	3,562,704 70	29.45	11.02
33 Stevens	7,869,778	26,880,229	345,998 08	44.02	12.87
34 Thurston	11,684,497	28,996,044	404,182 34	34.58	13.94
35 Wahkiakum	1,853,008	4,816,583	67,164 70	36.22	13.94
36 Walla Walla	29,029,597	67,669,623	588,168 62	20.26	8.69
37 Whatcom	26,327,000	63,653,315	999,422 94	36.82	15.23
38 Whitman	40,714,569	89,641,044	963,755 27	23.67	10.75
39 Yakima	36,866,463	87,762,764	1,289,348 52	34.94	14.60
Totals.....	\$965,125,934	\$2,393,350,074	\$29,030,234 55	30.39	12.13

COMPARATIVE STATEMENT showing average rate of tax levy for all purposes—state, county and municipal—and borne by all real and personal property of state, including steam railroads, electric railways and telegraph lines for years 1910 and 1911.

COUNTIES		AVERAGE RATE OF LEVY				
		Assessed Value Basis		Actual Value Basis		
		1910 (mills)	1911 (mills)	1910 (mills)	1911 (mills)	
1	Adams	16.97	17.33	7.04	7.23	1
2	Asotin	26.69	24.14	9.39	8.62	2
3	Benton	29.76	27.72	9.38	9.19	3
4	Chehalis	51.81	46.80	9.06	12.25	4
5	Chelan	27.66	29.71	12.53	13.62	5
6	Clallam	29.83	35.03	11.53	13.70	6
7	Clarke	31.97	36.59	10.17	12.12	7
8	Columbia	23.59	25.94	9.79	10.95	8
9	Cowlitz	32.98	36.98	9.17	10.38	9
10	Douglas	22.97	23.39	8.74	9.16	10
11	Ferry	36.60	31.50	17.06	15.10	11
12	Franklin	29.52	22.82	8.17	6.89	12
13	Garfield	22.65	23.77	8.21	8.77	13
14	Grant	24.00	22.51	6.98	7.91	14
15	Island	34.48	44.98	15.69	21.19	15
16	Jefferson	30.58	31.42	11.65	12.08	16
17	King	31.37	29.18	13.44	12.71	17
18	Kitsap	40.75	40.49	11.88	14.20	18
19	Kittitas	22.52	26.13	8.50	10.01	19
20	Klickitat	29.00	29.22	10.16	10.48	20
21	Lewis	34.01	34.70	12.67	13.20	21
22	Lincoln	19.86	21.31	8.00	8.73	22
23	Mason	23.34	29.51	6.90	13.70	23
24	Okanogan	37.35	38.62	8.98	12.73	24
25	Pacific	37.46	49.18	9.41	12.41	25
26	Pend Oreille *	.....	41.53	.....	12.14	26
27	Pierce	29.86	29.23	13.70	13.69	27
28	San Juan	29.38	28.99	9.88	10.27	28
29	Skamania	49.25	57.15	12.22	17.20	29
30	Skamania	20.17	21.66	9.33	10.09	30
31	Snohomish	33.30	33.15	15.33	15.64	31
32	Spokane	28.74	29.45	10.49	11.02	32
33	Stevens	43.58	44.02	12.15	12.37	33
34	Thurston	35.19	34.58	13.78	13.94	34
35	Wahkiakum	30.98	36.22	11.64	13.94	35
36	Walla Walla	18.44	20.26	7.85	8.69	36
37	Whatcom	34.16	36.32	13.69	15.23	37
38	Whitman	21.70	23.67	9.69	10.75	38
39	Yakima	25.23	34.94	10.31	14.69	39
State.....		29.33	30.39	11.47	12.13	

* Organized 1911.

STATEMENT showing population, aggregate valuation of all property (exclusive of public service corporations), assessed valuation per capita and actual valuation per capita in the State of Washington for the year 1911.

COUNTIES	Population	Aggregate value of real and personal property, exclusive of steam and electric railroads and telegraph lines as equalized by county board	Assessed value per capita of all property, exclusive of steam and electric railroads, etc.	Actual value per capita of all property, exclusive of steam and electric railroads, etc.	
1 Adams	10,920	\$18,538,956	\$1,239 05	\$2,935 28	1
2 Asotin	5,851	3,792,815	650 46	1,821 50	2
3 Benton	7,987	8,064,663	1,016 08	8,065 11	3
4 Chehalis	35,560	18,867,784	530 14	2,025 77	4
5 Chelan	15,104	11,449,741	753 06	1,654 07	5
6 Clallam	6,755	8,877,471	1,314 21	3,359 42	6
7 Clarke	26,115	10,538,892	404 51	1,220 98	7
8 Columbia	7,042	6,615,555	939 44	1,969 12	8
9 Cowlitz	12,561	7,272,362	578 96	2,069 64	9
10 Douglas	9,227	8,176,567	886 16	2,263 49	10
11 Ferry	4,800	1,731,416	360 71	752 42	11
12 Franklin	5,153	4,279,487	830 49	2,843 50	12
13 Garfield	4,199	4,192,701	998 50	2,620 12	13
14 Grant	8,698	8,783,330	1,009 81	2,872 85	14
15 Island	4,704	1,607,497	341 73	725 88	15
16 Jefferson	8,337	6,457,945	774 61	2,015 12	16
17 King	284,638	234,312,361	823 19	1,881 32	17
18 Kitsap	17,647	5,122,137	290 26	827 41	18
19 Kittitas	18,561	9,970,457	537 17	1,402 17	19
20 Klickitat	10,180	6,496,059	638 12	1,777 98	20
21 Lewis	32,127	16,976,395	528 42	1,838 74	21
22 Lincoln	17,539	19,704,342	1,123 46	2,743 49	22
23 Mason	5,156	6,183,990	1,199 88	2,584 81	23
24 Okanogan	12,887	5,561,370	433 10	1,314 42	24
25 Pacific	12,532	8,077,536	644 55	2,564 71	25
26 Pend Oreille	*	3,062,792	387 30	1,324 55	26
27 Pierce	120,812	98,560,473	774 08	1,617 97	27
28 San Juan	3,603	1,543,401	428 37	1,209 39	28
29 Skagit	29,241	11,417,626	690 47	1,297 23	29
30 Skamania	2,837	3,213,278	1,113 02	2,379 32	30
31 Snohomish	59,209	29,862,210	504 35	1,230 42	31
32 Spokane	139,404	107,832,209	773 52	2,049 12	32
33 Stevens	25,297	6,704,678	387 80	1,324 55	33
34 Thurston	17,581	8,654,068	492 24	1,221 44	34
35 Wabkiakum	3,235	1,853,903	564 35	1,466 23	35
36 Walla Walla	31,981	24,443,670	765 52	1,662 59	36
37 Whatcom	49,511	21,920,180	442 73	1,070 44	37
38 Whitman	33,280	23,197,641	347 28	1,676 75	38
39 Yakima	41,709	33,542,265	804 20	1,912 98	39
Totals.....	1,141,990	\$612,563,222	\$711 53	\$1,757 70	

* Impossible to separate population of Stevens and Pend Oreille counties.

STATEMENT of urban and rural population, State of Washington, segregated by counties. Census 1910.

COUNTIES	Urban population	Percentage of county total	Rural population	Percentage of county total	Total population	
1 Adams	3,304	30.25	7,616	69.75	10,920	1
2 Asotin	2,077	35.62	3,754	64.38	5,831	2
3 Benton	2,517	31.71	5,420	68.29	7,937	3
4 Chehalis	27,375	77.48	8,015	22.52	35,390	4
5 Chelan	7,130	47.21	7,974	52.79	15,104	5
6 Clallam	2,286	33.84	4,469	66.16	6,755	6
7 Clarke	11,816	43.33	14,799	56.67	26,615	7
8 Columbia	3,150	44.73	3,892	55.27	7,042	8
9 Cowlitz	4,237	33.73	8,324	66.27	12,561	9
10 Douglas	1,381	14.97	7,846	85.03	9,227	10
11 Ferry	999	20.81	8,801	79.19	4,800	11
12 Franklin	2,215	42.98	2,988	57.02	5,153	12
13 Garfield	1,781	42.41	2,418	57.59	4,199	13
14 Grant	1,505	17.30	7,193	82.70	8,698	14
15 Island	310	6.59	4,394	93.41	4,704	15
16 Jefferson	4,181	50.15	4,156	49.85	8,337	16
17 King	246,148	98.48	38,490	13.52	284,638	17
18 Kitsap	5,101	28.91	12,546	71.09	17,647	18
19 Kittitas	10,084	54.33	8,477	45.67	18,561	19
20 Klickitat	1,885	18.52	8,296	81.48	10,180	20
21 Lewis	14,802	46.07	17,325	53.93	32,127	21
22 Lincoln	5,845	33.33	11,694	66.67	17,539	22
23 Mason	1,163	22.56	3,998	77.44	5,156	23
24 Okanogan	1,986	15.41	10,901	84.59	12,887	24
25 Pacific	6,137	48.97	6,396	51.03	12,532	25
26 Pend Oreille *						26
27 Pierce	95,140	78.75	25,672	21.25	120,812	27
28 San Juan	400	11.10	3,203	88.90	3,603	28
29 Skagit	12,374	42.32	16,867	57.68	29,241	29
30 Skamania	887	13.40	2,500	86.60	2,887	30
31 Snohomish	35,690	60.28	23,519	39.72	59,209	31
32 Spokane	113,417	81.36	25,987	18.64	139,404	32
33 Stevens *	5,272	20.84	20,025	79.16	25,297	33
34 Thurston	8,524	48.43	9,067	51.57	17,591	34
35 Wahkiakum	352	10.72	2,833	89.28	3,185	35
36 Walla Walla	21,103	66.09	10,828	33.91	31,931	36
37 Whatcom	29,323	58.24	20,183	40.76	49,511	37
38 Whitman	14,540	43.69	18,740	56.31	33,280	38
39 Yakima	19,161	45.94	22,548	54.06	41,709	39
Totals.....	724,803	63.47	417,187	36.53	1,141,990	

* Impossible to segregate population of Stevens and Pend Oreille counties.

COMPARATIVE STATEMENT showing total amount of taxes levied against steam railroads and all other property in the State of Washington for years 1904, 1906, 1907, 1908, 1909, 1910 and 1911.

YEAR	Amount taxes levied against steam railroads	Percentage of railroad tax to total amount of tax levied	Amount taxes levied against all other property	Percentage of tax against all property, exclusive of railroads, to total amount levied	Total amount levied
1904	\$621,736 68	7.80	\$9,717,109 28	92.20	\$10,538,845 96
1906	1,084,764 88	7.87	13,014,870 91	92.68	14,049,635 29
1907	1,434,944 58	7.77	17,062,542 83	92.23	18,487,486 91
1908	2,206,608 05	10.80	18,231,506 74	89.20	20,438,117 79
1909	2,746,792 89	10.99	22,247,088 94	89.01	24,993,876 33
1910	2,658,822 19	9.82	24,425,657 65	90.18	27,083,979 84
1911	3,662,809 61	12.58	25,377,424 94	87.42	29,080,234 55

COMPARATIVE STATEMENT showing main track mileage of steam railroads, assessed valuation and assessed valuation per mile, for years 1904, 1906, 1908, 1909, 1910, 1911 and 1912, in State of Washington.

YEARS	Main track mileage	Assessed valuation	Assessed valuation per mile
1904	3,134	\$28,228,919	\$9,007 31
1906	3,240	44,109,495	13,614 04
1908	3,396	84,619,342	24,917 36
1909	3,685	94,567,690	25,662 87
1910	4,333	100,157,754	23,115 11
1911	4,625	132,458,414	28,639 66
1912	4,845	135,522,077	27,971 58

COMPARATIVE STATEMENT showing total amount of taxes levied for all purposes—state, county and municipal; also amount levied per capita for years 1910 and 1911.

COUNTIES	Population	Amount of taxes levied for all purposes, state, county and municipal, and borne by all real and personal property, including steam railroads, electric railways, telegraph and telephone lines and express companies		Amount of Taxes Levied Per Capita		Amount of taxes levied for all purposes, state, county and municipal, and borne by all real and personal property, exclusive of steam railroads, electric railways, telegraph and telephone lines and express companies		Amount of Taxes Levied Per Capita	
		1910	1911	1910	1911	1910	1911	1910	1911
		1910	1911	1910	1911	1910	1911	1910	1911
1 Adams	10,920	\$315,876 49	\$385,000 20	\$28 93	\$35 26	\$228,073 90	\$237,230 51	\$20 89	\$21 72
2 Asotin	5,831	97,513 20	91,897 88	16 72	15 70	97,355 85	91,561 85	16 70	15 67
3 Benton	7,387	292,980 42	324,899 92	36 91	42 19	277,442 98	224,877 34	27 40	28 83
4 Chehalis	35,560	874,843 63	976,525 16	24 87	27 44	829,859 95	888,959 61	23 80	24 84
5 Chelan	16,104	891,921 09	941,822 69	25 95	29 22	816,974 68	855,139 16	20 99	23 51
6 Clallam	6,755	261,668 68	311,977 19	38 74	46 05	261,271 04	310,150 27	38 68	45 77
7 Clarke	26,115	886,011 20	467,967 06	14 78	17 91	328,711 03	385,714 40	12 59	14 77
8 Columbia	7,942	191,666 89	201,652 28	27 23	28 64	159,452 62	157,236 67	22 04	22 34
9 Cowlitz	12,561	282,501 85	323,672 61	22 49	25 69	238,940 90	287,561 18	19 02	21 25
10 Douglas	9,227	212,107 87	223,790 33	22 99	24 25	186,599 56	193,808 09	20 22	21 00
11 Ferry	4,800	94,030 50	91,646 90	19 59	19 09	59,309 50	55,561 33	12 36	11 93
12 Franklin	5,153	233,889 71	183,574 80	45 29	36 60	136,551 35	103,738 60	26 50	20 13
13 Grant	4,199	101,125 89	103,079 06	24 08	24 55	98,159 45	96,350 33	22 90	22 95
14 Island	8,098	264,063 70	302,221 49	30 36	34 75	201,255 69	201,390 32	23 14	15 37
15 Jefferson	4,704	55,423 57	72,304 77	11 78	15 37	55,423 57	72,304 77	11 78	15 37
16 King	8,337	201,475 46	215,068 66	24 17	25 80	190,642 51	203,742 94	22 87	24 44
17 Kitsap	7,794,974 97	7,794,974 97	7,794,974 97	27 89	26 37	7,187,887 16	6,832,694 39	25 25	24 00
18 Kittitas	17,467	204,123 09	207,467 71	11 87	11 76	203,214 08	205,237 57	11 62	11 69
19 Klickitat	18,561	823,889 29	438,511 77	17 42	24 43	229,079 08	284,814 09	12 34	15 32
20 Lewis	10,180	233,002 46	311,549 00	24 85	30 60	184,583 81	197,786 92	18 13	19 43
21 Lincoln	32,127	612,723 96	971,178 37	19 07	21 14	553,341 08	556,857 09	17 23	18 23
22 Mason	17,539	490,673 31	525,804 49	27 98	29 96	397,664 16	418,001 72	22 67	23 83
23 McAllister	5,156	153,261 45	189,485 13	19 10	36 75	146,236 69	182,065 92	28 36	35 31
24 Okanogan	12,897	201,845 46	235,726 39	15 66	18 29	190,134 76	213,518 92	14 75	16 96
25 Pacific	12,532	312,910 88	420,005 27	24 97	33 51	297,095 31	386,300 90	23 39	31 66
26 Pend Oreille	*		* 192,565 54		* 21 56		* 129,710 85		* 16 88
27 Pierce	120,812	3,006,326 52	2,946,556 31	24 88	24 39	2,739,209 20	2,668,039 59	22 67	22 83
28 San Juan	3,008	45,734 07	44,710 70	12 69	12 42	45,710 70	44,384 18	12 60	12 32
29 Skagit	29,241	672,886 90	706,242 81	23 01	27 23	658,625 47	687,106 80	20 13	22 81
30 Snohomish	2,897	87,364 52	115,612 56	30 26	40 05	60,127 68	69,968 07	20 88	24 20
31 Spokane	69,209	1,428,498 20	1,477,549 12	24 13	24 96	1,148,053 36	1,162,216 68	19 39	19 68
32 Spokane	189,404	\$ 224,742 99	\$ 362,704 70	23 13	25 56	2,968,600 53	3,171,011 36	21 22	22 75
33 Stevens	* 25,297	451,798 81	* 345,968 06	17 86	21 56	381,211 99	* 296,214 99	15 07	16 88
34 Thurston	17,531	376,212 83	404,132 84	21 90	22 99	305,402 06	302,892 20	17 87	17 22
35 Wabiatum	3,235	59,761 67	67,164 70	18 20	20 45	58,223 42	61,180 39	17 72	18 62
36 Walla Walla	31,931	539,298 67	588,168 52	16 89	18 42	440,010 68	453,708 01	13 78	14 21
37 Whatcom	49,511	598,724 73	969,422 94	18 05	19 18	755,868 41	801,771 30	15 27	16 19
38 Whitman	33,230	\$22,062 08	963,755 27	24 70	28 96	617,025 13	686,836 94	18 54	19 14
39 Yakima	41,709	872,527 89	1,239,348 52	20 92	30 91	794,512 44	1,153,649 71	19 05	27 66
Totals	1,141,090	\$27,083,979 84	\$29,080,234 55	\$23 67	\$25 42	\$23,884,948 42	\$24,780,555 56	\$20 92	\$21 70

* Population of Stevens and Pend Oreille 25,297, unable to segregate. Amount per capita arrived at by amount levied in both counties divided.

COMPARATIVE STATEMENT showing the total amount of taxes levied for all purposes—state, county and municipal; the amount paid by public service corporations, and the amount borne by other property in the State of Washington for the years 1910 and 1911.

LEVIED ON	YEAR 1910		YEAR 1911		INCREASE 1911 OVER 1910		DECREASE 1911 UNDEER 1910	
	Amount	Percent- age to total amount levied	Amount	Percent- age to total amount levied	Amount	Percent- age	Amount	Percent- age
Railway track and right-of-way (Real property)	\$2,334,146 99	8.02	\$3,231,532 75	11.30	\$947,435 76	23.37		
Railway rolling stock, etc. (Personal property)	a 324,176 30	1.20	c 371,226 86	1.23	47,050 66	12.67		
Telephone lines and property	14,004 33	0.06	13,721 43	0.05			\$232 90	2.06
Street railways	124,248 93	0.46	150,442 99	0.55	35,194 06	22.07		
Express companies	402,023 80	1.43	422,927 30	1.46	20,883 50	4.94		
All other real property	b 426 42	0.01	d 777 61	0.01	351 19	45.16		
All other personal property	20,455,312 31	75.52	21,036,615 57	72.66	640,303 26	3.04		
	3,429,686 11	12.66	3,684,369 99	12.69	255,303 88	6.92		
Total amount levied	\$27,083,979 84	100.00	\$29,030,234 55	100.00	\$1,946,254 71	6.70		
DISTRIBUTED TO								
State general	\$1,925,973 23	7.11	\$2,007,972 30	6.92	\$81,999 02	4.08		
State military	140,912 37	0.52	192,425 84	0.66	51,513 47	23.77		
State highway	516,128 73	3.33	951,995 26	3.23	35,866 53	8.76		
State school	2,000,588 54	7.39	1,913,429 24	6.59			\$7,159 30	4.55
County general (Current expenses)	3,140,885 67	11.60	3,612,012 23	12.45	471,126 56	13.04		
County road and bridge	1,590,420 59	5.84	1,779,766 34	6.13	189,345 75	11.20		
County school	2,584,097 55	9.54	2,681,459 80	9.24	97,362 25	3.63		
County fair	5,345 23	0.02	7,059 11	0.02	1,713 88	24.27		
County soldiers' and sailors' relief	38,383 23	0.14	33,432 62	0.13			180 60	0.34
County bonds, interest	213,214 64	0.79	283,452 99	1.03	86,380 35	28.59		
County indebtedness	219,198 72	0.81	296,504 99	1.03	26,869 82	10.96		
County sinking	42,944 19	0.16	50,734 69	0.32	47,790 50	62.67		
Road district	2,175,625 06	8.03	2,536,969 69	8.74	361,344 63	14.24		
School district	4,693,354 09	17.33	5,379,552 09	18.53	686,198 00	12.75		
River improvement district	55,451 00	0.20	54,577 89	0.19			873 11	1.59
Drainage district	67,376 17	0.25	76,668 75	0.26	9,317 58	12.14		
Dike district	88,701 07	0.33	106,437 74	0.36	16,736 67	15.57		
Horticultural district	37,061 33	0.14	32,983 99	0.11			4,067 34	12.33
Other county funds	123,336 94	0.45	139,154 72	0.46	65,817 78	34.79		
Cities	7,034,791 26	25.97	6,884,808 72	23.54			199,987 54	2.38
Total amount distributed	\$27,083,979 84	100.00	\$29,030,234 55	100.00	\$1,946,254 71	6.70		

a—Privilege tax paid direct to state by private car lines amounted to \$2,220.61 and is not included in amount shown in this statement.

b—Privilege tax on express companies paid direct to state, \$49,089 74.

c—Privilege tax on private car lines pay direct to state, \$3,833.31.

d—Privilege tax on express companies pay direct to state, \$37,011.93.

CLASSIFICATION OF MILEAGE OF ALL STEAM RAILROADS (IN OPERATION JANUARY, 1912) IN THE STATE OF WASHINGTON, SEGREGATED BY RAILROADS.

NAME OF ROAD	MAIN LINE				BRANCH LINES				TOTAL MAIN AND BRANCH LINES			
	Main track	Second main track	Sidings, etc.	Total main line	Main track	Second main track	Sidings, etc.	Total branch lines	Main track	Second main track	Sidings, etc.	Grand totals
	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
1 Baker River & Shubcan Railroad.....	1,900	.....	0,330	2,230	.....	.....	.....	.....	1,900	.....	0,330	2,230
2 Bellingham Bay & British Col. R. R.....	23,088	.....	8,134	31,222	.....	.....	.....	.....	49,470	.....	13,328	62,798
3 Bellingham Terminals & Railway.....	5,809	.....	2,548	8,357	.....	.....	.....	.....	5,809	.....	2,548	8,357
4 Black Hills & Northwestern Railway.....	12,000	.....	4,000	16,000	.....	.....	.....	.....	12,000	.....	4,000	16,000
5 Blackely Railroad.....	26,460	.....	3,000	29,460	.....	.....	.....	.....	26,460	.....	3,000	29,460
6 Centralia Eastern Railroad.....	8,017	.....	1,067	9,084	.....	.....	.....	.....	9,017	.....	1,067	10,084
7 Columbia & Puget Sound Railroad.....	33,645	10,197	18,062	61,904	21,587	.....	7,206	28,792	56,232	10,197	25,287	90,716
8 Canadian Pacific Ry. (Equipment only).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Chicago, Milwaukee & Puget Sound Ry.....	335,123	.....	128,270	463,393	149,094	.....	34,812	183,906	484,222	.....	163,082	647,304
10 Everett & Cherry Valley Traction.....	17,721	.....	2,235	19,956	.....	.....	.....	.....	17,721	.....	2,235	19,956
11 Great Northern Railway.....	468,309	30,502	239,098	737,909	399,455	.....	76,423	445,878	837,764	30,502	815,521	1,183,787
12 Idaho & Western Railway.....	12,260	.....	1,594	13,854	.....	.....	.....	.....	12,260	.....	1,594	13,854
13 Idaho & Washington Northern R. R.....	70,753	.....	11,389	82,142	.....	.....	.....	.....	70,753	.....	11,389	82,142
14 Marysville & Arlington Railway.....	15,000	.....	1,022	16,022	.....	.....	.....	.....	15,000	.....	1,022	16,022
15 Marysville & Northern Railway.....	11,000	.....	2,000	13,000	.....	.....	.....	.....	11,000	.....	2,000	13,000
16 Milwaukee Terminals Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 Northern Pacific Railway.....	694,653	146,886	472,867	1,314,406	1,089,982	1,529	213,671	1,285,162	1,764,615	148,415	686,538	2,599,568
18 North Yakima & Valley Railway.....	37,400	.....	3,505	40,905	.....	.....	.....	.....	37,400	.....	3,505	40,905
19 Oregon-Washington R. R. & Nav. Co.....	367,850	3,850	88,760	460,460	421,800	.....	70,730	492,580	789,650	3,850	169,490	962,990
20 Oregon Trunk Railway.....	0,730	.....	9,130	9,860	.....	.....	.....	.....	0,730	.....	9,130	9,860
21 Pacific & Eastern Railway.....	6,700	.....	6,700	6,700	.....	.....	.....	.....	6,700	.....	6,700	6,700
22 Peninsula Railway.....	16,920	.....	5,000	21,920	.....	.....	.....	.....	16,920	.....	5,000	21,920
23 Puget Sound & Baker River Railway.....	21,375	.....	1,049	22,424	.....	.....	.....	.....	21,375	.....	1,049	22,424
24 Pullman Company (Equipment only).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Seattle Southern Railway.....	6,000	.....	0,750	6,750	.....	.....	.....	.....	6,000	.....	0,750	6,750
26 Seattle-Isaquah Electric Company.....	5,500	.....	.....	5,500	.....	.....	.....	.....	5,500	.....	.....	5,500
27 Spokane, Portland & Seattle Railway.....	366,436	0,410	92,882	459,738	42,250	.....	4,586	46,846	408,688	0,410	97,488	506,584
28 Spokane & British Columbia Railway.....	36,300	.....	2,200	38,500	.....	.....	.....	.....	36,300	.....	2,200	38,500
29 Spokane International Railway.....	18,500	.....	10,280	28,780	.....	.....	.....	.....	18,500	.....	10,280	28,780
30 Tacoma Eastern Railroad.....	68,112	.....	23,714	91,826	23,965	.....	4,261	28,226	92,077	.....	27,975	120,062
31 Thurston County Railway.....	6,060	.....	1,245	7,305	.....	.....	.....	.....	6,060	.....	1,245	7,305
32 Washington, Idaho & Montana Ry.....	3,800	.....	2,300	5,600	.....	.....	.....	.....	3,800	.....	2,300	5,600
33 Waterville Railway.....	5,062	.....	1,689	6,751	.....	.....	.....	.....	5,062	.....	1,689	6,751
34 Wenatchee Valley & Northern Railway.....	18,000	.....	1,000	19,000	.....	.....	.....	.....	18,000	.....	1,000	19,000
Totals.....	2,721,018	191,845	1,189,100	4,092,023	2,124,405	1,529	416,800	2,542,914	4,845,513	193,374	1,556,050	6,594,937

* Barge property only.

STATEMENT Showing Rural Population, Number of Acres, Assessed and Actual Value of Improved and Unimproved Farm Lands, Including Improvements; also Number of Acres, Assessed and Per Capita in the State of Washington for the Year 1911.

STATEMENT Showing Rural Population, Number of Acres, Assessed and Actual Value of Improved and Unimproved Farm Lands, Including Improvements; also Number of Acres, Assessed and Per Capita in the State of Washington for the Year 1911.

STATEMENT Showing Rural Population, Number of Acres, Assessed and Actual Value of Improved and Unimproved Farm Lands, Including Improvements; also Number of Acres, Assessed and Per Capita in the State of Washington for the Year 1911.

STATEMENT Showing Rural Population, Number of Acres, Assessed and Actual Value of Improved and Unimproved Farm Lands, Including Improvements; also Number of Acres, Assessed and Per Capita in the State of Washington for the Year 1911.

COUNTIES	Rural population	Number of acres improved and unimproved (On assessor's roll)	Assessed value of improved and unimproved farm lands, including improvements	Assessed value per capita	Assessed ratio to actual value	Actual value of improved and unimproved farm lands, including improvements	Actual value per capita	Urban population	Assessed value of town and city lots, including improvements	Assessed value per capita	Actual value of town and city lots, including improvements	Actual value per capita
1 Adams	7,616	1,064,564	\$10,885,922	\$1,422.78	41.99	\$25,805,958	\$3,388.89	3,394	\$1,080,785	\$811.98	\$2,454,884	\$742.99
2 Asotin	3,754	216,489	2,418,190	1,047.16	36.71	6,771,745	1,808.87	2,077	760,880	366.10	2,129,349	1,025.20
3 Benton	5,420	717,190	6,008,940	831.15	38.15	18,111,954	3,311.62	2,517	1,441,864	438.66	3,444,556	1,808.62
4 Chelan	8,015	813,958	8,821,329	1,079.87	46.53	18,870,187	2,306.79	27,575	5,021,060	182.09	19,186,282	686.79
5 Okanogan	7,974	383,329	4,873,787	824.40	40.33	14,848,742	1,906.78	7,130	3,684,290	452.93	6,729,827	943.87
6 Okanogan	14,499	176,768	1,476,182	830.90	39.12	3,773,844	844.34	2,288	1,276,240	202.63	3,259,816	1,425.99
7 Okanogan	8,824	315,025	4,824,378	559.78	38.13	16,071,168	1,086.96	11,316	2,970,775	392.63	8,967,023	792.42
8 Okanogan	8,892	398,597	4,842,800	595.78	42.22	11,469,351	2,940.90	3,150	792,785	251.69	1,877,771	506.12
9 Okanogan	8,824	298,813	4,475,286	1,177.23	29.11	5,248,296	630.50	4,237	744,726	199.86	2,649,829	625.28
10 Douglas	7,846	792,254	6,725,800	857.17	39.15	17,178,442	2,189.45	1,381	382,897	277.26	978,025	708.20
11 Ferry	8,801	65,009	665,022	174.90	47.94	1,387,197	864.86	999	241,659	341.70	508,669	504.17
12 Franklin	2,088	610,482	2,782,721	947.15	27.99	9,941,840	3,383.88	2,215	1,084,900	489.80	3,876,027	1,749.99
13 Garfield	2,418	316,689	3,062,180	1,274.68	36.88	8,357,821	3,456.29	1,781	420,475	236.10	1,140,117	640.16
14 Grant	7,198	1,220,300	7,443,275	1,064.79	35.15	21,175,747	2,943.98	1,506	430,945	286.94	1,224,310	813.49
15 Island	4,894	111,371	1,072,910	244.18	47.11	2,277,457	518.31	310	133,513	430.63	288,407	914.22
16 Jefferson	8,894	96,882	1,066,974	256.74	33.44	2,775,687	667.87	4,181	1,669,654	396.95	4,817,518	1,082.65
17 King	88,490	499,375	23,816,946	618.78	43.55	54,688,738	1,420.86	246,148	173,883,510	705.20	386,864,408	1,619.29
18 Kittitas	12,546	447,730	2,504,689	199.64	35.05	7,138,792	1,609.09	6,101	1,407,777	275.98	4,013,047	566.78
19 Kittitas	8,477	182,543	4,915,063	579.81	38.31	12,829,713	1,513.47	10,084	2,150,989	213.90	5,614,063	1,020.82
20 Klickitat	8,295	581,896	3,497,388	421.63	36.89	9,744,742	1,174.77	1,885	680,613	396.87	1,924,249	796.72
21 Lincoln	17,825	429,248	3,698,800	210.08	38.05	9,563,206	551.99	14,802	2,704,408	182.84	7,112,767	480.53
22 Mason	11,694	1,298,064	15,290,446	1,307.55	40.95	37,339,306	3,183.03	5,845	1,570,466	298.27	8,885,067	656.12
23 Okanogan	3,998	212,209	1,010,811	253.15	46.41	2,178,008	545.46	1,163	223,859	192.48	4,482,351	414.75
24 Okanogan	10,901	389,264	3,397,844	811.70	32.95	10,812,121	945.98	1,980	494,414	248.95	1,500,504	755.64
25 Pacific	6,395	161,693	1,065,102	166.55	25.23	4,221,570	660.13	6,137	1,671,933	256.14	6,230,412	1,015.22
26 Pend Oreille	315,888	12,300	13,053,993	508.49	46.32	27,881,232	1,086.03	95,140	57,113,204	600.93	121,986,310	1,292.27
27 Pierce	3,205	98,322	1,124,014	350.98	32.42	3,173,888	909.75	400	79,494	186.74	224,433	561.08
28 Skagit	16,867	256,306	4,414,022	261.70	30.10	14,664,525	869.42	12,374	1,880,259	151.95	6,246,708	504.88
29 Skagit	660,155	29,446	9,607,415	386.97	46.50	2,076,443	830.58	387	1,171,575	184.95	1,83,627	386.96
30 Skagit	23,519	389,217	6,807,490	40.99	40.99	16,607,685	708.14	35,690	11,683,190	326.79	28,453,744	797.25
31 Spokane	25,987	853,467	15,698,740	608.71	37.42	41,026,062	1,613.35	113,417	74,706,929	658.09	189,644,885	1,760.27
32 Stevens	20,925	705,956	3,698,677	184.70	29.24	12,649,374	1,372,567	5,272	1,872,567	290.85	4,694,142	880.89
33 Thurston	9,967	294,786	2,680,587	295.97	40.30	6,651,561	734.41	8,524	1,171,727	255.49	6,408,906	823.96
34 Wahkiakum	2,953	78,670	3,885,345	131.88	38.49	1,001,156	341.84	352	111,777	317.41	230,275	683.64
35 Walla Walla	732,186	67,602	13,108,060	1,210.57	41.86	30,569,100	1,823.15	21,108	7,629,723	356.76	17,567,691	882.00
36 Whitman	20,883	301,181	6,450,131	319.68	41.86	15,595,094	2,772.68	29,328	9,929,689	338.87	24,007,945	818.00
37 Whitman	18,740	1,234,632	20,816,332	1,110.80	45.42	45,830,762	2,405.61	14,540	3,425,965	236.60	7,542,261	518.72
38 Yakima	22,548	700,627	19,983,870	884.06	42.04	47,416,437	2,102.91	19,161	8,819,865	460.30	20,979,769	1,094.92
Totals	417,187	17,119,705	\$232,375,460	\$557.01	39.36	\$587,619,117	\$1,408.68	724,808	\$584,460,765	\$580.48	\$929,513,881	\$1,232.44

* Unable to segregate.

STATEMENT showing assessed valuation of all real and personal property in the State of Washington; amount levied for all purposes, state general, state military, state highway, state school, county general, county road and bridge, other county funds, city road district, school district, and district special, also showing average rate of levy for years 1904, 1906, 1907, 1908, 1909, 1910 and 1911.

YEAR	Aggregate assessed valuation of all real and personal property as equalized by state board of equalization	Amount levied for all purposes, state, county and municipal	Rate of levy (mills)
1904	\$296,460,979	\$10,533,845 96	35.31
1906	530,209,882	14,049,635 29	26.49
1907	573,070,523	18,437,436 91	32.26
1908	748,596,942	20,433,117 79	27.30
1909	790,419,826	24,993,876 33	31.62
1910	906,247,944	27,053,979 34	29.83
1911	965,125,984	29,080,234 55	30.23

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT PAID BY PUBLIC SERVICE CORPORATIONS AND THE AMOUNT BORNE BY OTHER PROPERTY IN THE STATE FOR THE YEAR 1910.

TAXES LEVIED IN ADAMS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,372 59	\$1,104 55	\$25 82	\$28 71			\$23,345 14	\$3,479 51	\$27,356 32
State military	702 94	82 84	1 96	2 15			1,750 83	260 96	2,901 70
State highway	4,451 95	524 66	12 26	13 64			11,053 94	1,632 76	17,744 24
State school	9,794 35	1,154 25	26 90	30 00			24,395 67	3,686 09	39,037 36
County general (current expenses)	14,053 39	1,656 33	33 74	43 07			35,017 71	5,219 27	56,034 51
County road and bridge	1,405 83	165 63	3 87	4 30			3,501 77	521 92	5,603 42
County school	7,498 17	833 64	20 66	22 37			18,676 11	2,733 61	29,335 16
County fair									
County soldiers' and sailors' relief	43 35	5 52	12	14			116 73	17 39	136 75
County bonds, interest	453 62	55 23	1 29	1 43			1,167 25	173 97	1,367 73
County indebtedness									
County sinking									
Road district	10,947 83	1,239 49	29 36	17 03			26,315 54	3,323 54	40,303 29
School district	17,146 84	1,923 05	42 03	80 21			31,653 30	5,638 42	59,438 35
River improvement district									
Drainage district									
Dike district									
Irrigation district									
Sewer									
City	2,324 07	334 59	7 70	53 52			9,119 21	9,670 40	22,949 40
Total	\$73,123 63	\$9,100 32	\$311 27	\$302 47			\$159,791 03	\$36,233 54	\$315,376 49

NOTE—Other corporations not included in above total, \$337.41.

TAXES LEVIED IN ASOTIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general				\$13 12			\$7,211 12	\$1,231 50	\$8,506 74
State military				98			514 19	91 39	606 51
State highway				6 21			3,410 41	606 07	4,022 69
State school				13 70			7,527 08	1,337 64	8,878 42
County general (current expenses)				22 56			12,390 24	2,301 88	14,614 68
County road and bridge				2 82			1,548 78	275 24	1,826 84
County school				27 77			15,255 48	2,711 07	17,994 32
County fair									
County soldiers' and sailors' relief									
County bonds, interest				2 35			1,238 08	220 19	1,461 47
County indebtedness									
County sinking				84			464 68	82 58	548 06
Road district				9 55			11,728 55	1,588 20	13,321 30
School district				38 38			17,217 89	8,231 71	20,537 98
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City—									
Asotin				5 20			1,021 00	456 32	1,482 52
Clarkston				14 52			2,979 60	713 56	3,712 68
Totals				\$157 85			\$82,506 00	\$14,847 35	\$97,513 20

TAXES LEVIED IN BENTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$6,193 72	\$523 63	\$0 88	\$10 70	.....	.....	\$14,947 18	\$2,116 30	\$23,808 41
State military	2,450 41	46 46	73	5 23	.....	.....	1,104 79	156 42	1,789 60
State highway	2,993 87	308 86	4 85	.....	.....	.....	7,843 62	1,039 76	11,686 19
State school	6,338 66	655 96	10 34	11 16	.....	.....	15,597 06	2,208 31	24,841 49
County general (current expenses)	11,869 60	1,224 46	19 26	20 83	.....	.....	29,114 52	4,122 18	46,370 76
County road and bridge	7,948 33	819 95	12 89	13 96	.....	.....	19,498 33	2,760 39	31,061 84
County school	6,563 53	573 97	9 03	9 76	.....	.....	13,647 43	1,982 27	21,736 29
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	138 97	16 40	25	23	.....	.....	899 93	56 21	621 04
County library	26 49	2 73	04	06	.....	.....	64 99	9 20	103 50
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State horticulture	927 30	95 66	1 51	1 64	.....	.....	2,274 57	322 07	3,622 76
Road district	7,749 08	786 32	12 29	.....	.....	.....	16,661 90	914 15	26,123 74
School district	17,062 39	1,915 28	31 88	51 60	.....	.....	57,486 90	4,133 00	80,681 06
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prosser	490 76	51 80	.....	38 40	.....	.....	7,568 92	2,861 61	11,086 48
Kennewick	357 43	60 88	.....	22 50	.....	.....	4,174 86	4,010 68	8,635 84
Richland .....	.....	.....	.....	.....	.....	.....	686 75	266 70	908 45
Totals	\$68,150 73	\$7,086 85	\$112 96	\$186 91	.....	.....	\$190,694 74	\$26,908 24	\$322,690 43

TAXES LEVIED IN CHEHALIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on excess companies	All other real property	All other personal property	Total
State general	\$2,488 82	\$731 88	\$182 96	\$18 31	\$915 68	\$2 14	\$63,872 72	\$2,849 04	\$76,730 45
State military	1,177 78	52 46	10 00	6 90	44 07	1 15	4,536 62	4,693 93	5,492 12
State highway	1,189 00	848 62	72 87	13 83	938 93	1 02	30,187 12	4,653 34	36,575 19
State school	2,578 80	768 06	158 54	26 12	639 23	2 22	65,851 89	9,708 30	70,678 40
County general (current expenses)	4,870 44	1,185 46	238 55	26 12	1,279 82	4 30	124,800 60	18,335 85	150,490 13
County road and bridge	2,883 42	538 23	112 06	9 78	482 82	1 57	40,609 01	6,875 98	56,485 02
County school	2,508 58	739 34	153 82	13 45	631 86	2 17	64,017 44	9,444 16	77,501 01
County fair									
County soldiers' and sailors' relief	62 71	13 48	3 84	33	15 56	06	1,000 26	236 06	1,867 29
County bonds, interest									
County indebtedness									
County sinking									
Circulating library	16 13	4 80	99	08	4 00	08	411 06	60 74	488 43
Road district	3,178 30	919 82	33 08	1 50			65,732 61	4,378 55	74,233 32
School district	4,877 11	1,364 47	367 15	41 31	1,522 20	5 25	117,245 43	23,412 71	147,825 63
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City	2,730 75	474 23	707 11	59 36	3,407 20	13 08	128,766 19	36,373 72	167,026 04
Totals	\$26,498 38	\$7,877 33	\$2,071 02	\$186 37	\$8,833 65	\$31 88	\$707,561 52	\$131,793 43	\$874,843 58

TAXES LEVIED IN CHELAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,545 94	\$449 33	\$18 40	\$61 13	.....	.....	\$18,364 31	\$1,361 87	\$26,360 96
State military	367 61	31 40	1 23	3 57	.....	.....	1,238 52	135 02	1,842 40
State highway	2,623 83	212 59	8 70	24 18	.....	.....	8,688 49	914 00	12,471 84
State school	5,754 66	466 25	19 10	53 08	.....	.....	19,065 44	2,004 59	27,333 06
County general (current expenses)	8,945 07	724 74	29 63	82 43	.....	.....	29,619 85	3,115 92	42,517 69
County road and bridge	8,945 07	724 74	29 63	82 43	.....	.....	29,619 85	3,115 92	42,517 69
County school	8,706 53	705 41	28 59	80 43	.....	.....	28,829 99	3,062 84	41,884 09
Horticultural	596 33	48 31	1 96	5 49	.....	.....	1,974 65	207 73	2,884 49
County soldiers' and sailors' relief	89 45	7 24	30	5 83	.....	.....	236 20	31 16	423 18
County bonds, interest	447 25	36 23	1 43	4 12	.....	.....	1,480 99	155 80	2,125 87
County indebtedness	2,067 18	169 10	6 92	16 43	.....	.....	6,911 30	727 04	9,917 97
County sinking	596 34	48 31	1 96	5 49	.....	.....	1,974 65	207 73	2,884 50
Road district	8,333 82	672 51	20 14	52 91	.....	.....	23,419 24	1,142 63	33,650 25
School district	13,240 31	1,070 57	47 05	238 20	.....	.....	80,848 68	9,247 73	104,692 54
Drainage improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	1,977 86	250 36	6 12	120 66	.....	.....	31,851 36	7,293 19	40,922 54
Totals	\$38,277 29	\$5,617 09	\$230 70	\$321 33	.....	.....	\$283,715 52	\$33,256 16	\$391,921 09

NOTE—Since this abstract was made from the tax rolls, the board of county commissioners have ordered stricken from the rolls an item of \$31.77 on account of double assessment, which reduces total amount of taxes of \$391,921 09 (as shown by this abstract) to \$391,889 32, as shown on tax rolls at this date.—O. A. Batties, county treasurer.

TAXES LEVIED IN CLALLAM COUNTY, AS SHOWN BY TAX ROLLS FOR 1910

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$6 82	\$7 73			\$17,761 21	\$735 00	\$18,510 76
State military			48	55			1,292 65	52 25	1,315 93
State highway			3 26	3 67			8,501 85	851 82	8,890 60
State school			7 08	8 03			18,434 64	762 86	19,212 61
County general (current expenses)			11 00	12 46			28,619 97	1,184 37	29,827 80
County road and bridge			9 38	10 64			24,411 11	1,010 19	25,441 82
County school			6 46	7 33			16,835 27	696 68	17,545 74
County soldiers' and sailors' relief			10	11			252 63	10 44	263 18
County bonds, interest			1 94	2 18			5,060 60	209 00	5,263 72
County indebtedness			14 55	16 51			37,879 34	1,567 55	39,477 95
County sinking									
Circulating library			03	04			84 17	3 48	87 72
Road district				27 56			44,617 90	1,730 80	46,876 96
School district			32 33	67 56			25,719 09	2,703 09	28,622 67
River improvement			32	36			841 77	34 83	877 23
Drainage district									
Dike district									
Irrigation district									
City			64 66	69 50			17,781 66	2,164 32	20,060 14
Totals			\$153 41	\$234 23			\$248,054 36	\$13,216 68	\$261,663 03

TAXES LEVIED IN CLARKE COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$3,618 67	\$510 60	\$0 17	\$52 07	.....	\$22,275 04	\$3,425 00	\$30,193 12
State military	1,980 00	40 85	01 01	4 25	.....	1,753 00	1,200 00	2,415 27
State highway	1,774 56	245 60	08 08	25 17	.....	10,092 01	1,740 00	14,469 21
State school	3,753 92	531 03	18 18	55 19	.....	23,166 03	3,770 00	31,895 31
County general (current expenses)	7,227 34	1,021 20	25 25	106 14	.....	44,460 00	7,250 00	60,384 13
County road and bridge	4,836 70	612 72	21 21	63 03	.....	23,730 00	4,850 00	30,220 50
County school	7,227 34	1,021 20	35 35	106 14	.....	44,649 80	7,250 00	60,384 06
County fair	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	2,103 20	306 36	10 10	31 84	.....	13,364 99	2,175 00	16,116 23
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
Road district	9,315 70	1,354 39	83 83	.....	.....	46,432 82	4,772 71	60,229 45
School district	7,811 55	1,176 61	33 33	116 75	.....	42,832 90	7,927 97	60,082 41
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....
City	874 66	147 47	14 14	43 46	.....	7,656 18	2,973 43	11,786 54
Totals	\$48,387 08	\$6,967 52	\$1 97	\$904 99	.....	\$236,351 87	\$46,129 16	\$386,011 20

TAXES LEVIED IN COLUMBIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,651 61	\$166 44	\$10 96	\$19 84	.....	.....	\$11,294 88	\$1,940 91	\$16,084 64
State military	187 49	11 77	77	1 40	.....	.....	788 63	187 24	1,187 30
State highway	1,258 85	79 01	5 20	9 42	.....	.....	5,363 23	921 44	7,686 14
State school	2,745 35	172 33	11 84	20 54	.....	.....	11,694 19	2,009 63	16,658 27
County general (current expenses)	4,472 91	280 76	18 48	33 47	.....	.....	19,062 99	3,274 06	27,182 67
County road and bridge	629 42	89 51	2 60	4 71	.....	.....	2,681 11	460 72	3,818 07
County school	3,120 33	156 86	12 90	23 55	.....	.....	13,291 45	2,284 00	18,927 89
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	40 17	2 52	17	50	.....	.....	171 13	29 41	243 70
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	987 44	58 84	8 88	7 01	.....	.....	3,968 14	686 18	5,686 49
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
District horticultural	26 78	1 68	11	20	.....	.....	114 09	19 61	162 47
Road district	6,026 60	399 38	25 17	45 98	.....	.....	80,329 88	8,880 34	40,706 85
School district	6,972 88	448 56	28 24	63 86	.....	.....	22,987 75	5,092 81	36,198 55
Water improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City, Dayton	819 04	72 97	2 08	43 84	.....	.....	10,868 49	5,477 43	17,283 85
Totals	\$29,898 82	\$1,929 63	\$121 90	\$273 92	.....	.....	\$182,689 46	\$25,318 17	\$191,666 89

TAXES LEVIED IN COWLITZ COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,949 74	\$498 23	\$23 72	\$46 34	.....	.....	\$18,406 10	\$2,339 11	\$24,203 24
State military	229 31	38 73	1 83	3 60	.....	.....	1,430 86	181 85	1,896 23
State highway	1,896 70	235 91	11 23	21 94	.....	.....	8,715 30	1,107 56	11,488 60
State school	3,063 98	515 83	24 56	47 98	.....	.....	19,066 49	2,421 76	25,120 60
County general (current expenses)	4,273 48	721 81	34 38	67 14	.....	.....	26,666 40	3,868 65	35,151 76
County road and bridge	4,169 25	704 21	33 55	65 50	.....	.....	26,015 70	3,306 17	34,294 88
County school	4,252 63	718 29	34 21	66 80	.....	.....	26,536 00	3,373 29	34,090 23
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	9,256 01	1,561 94	77 35	139 74	.....	.....	59,993 49	5,239 36	74,537 99
School district	5,932 78	1,016 38	47 29	100 97	.....	.....	19,660 82	4,517 31	30,475 53
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	869 77	168 13	5 61	24 00	.....	.....	6,312 45	2,306 37	10,303 23
Totals	\$36,508 65	\$6,179 46	\$236 85	\$564 01	.....	.....	\$209,908 27	\$23,977 63	\$232,501 55

TAXES LEVIED IN DOUGLAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,252 64	\$227 95	\$4 95	\$44 88	.....	.....	\$14,000 92	\$2,142 85	\$18,674 19
State military	167 27	16 93	3 35	3 35	.....	.....	1,080 67	189 20	1,369 77
State highway	1,115 20	112 85	2 45	22 22	.....	.....	6,981 15	1,090 80	9,244 67
State school	2,341 85	236 94	5 14	46 66	.....	.....	14,555 41	2,227 70	19,413 70
County general (current expenses)	2,341 85	236 95	5 14	46 66	.....	.....	14,555 41	2,227 72	19,413 73
County road and bridge	1,115 17	112 83	2 45	22 22	.....	.....	6,981 15	1,090 82	9,244 64
County school	8,945 51	339 50	7 35	66 66	.....	.....	20,708 45	3,182 45	27,783 92
State horticulture	83 45	3 33	07	66 66	.....	.....	207 98	81 82	277 81
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds interest	111 51	11 28	.....	2 22	.....	.....	693 10	103 08	924 43
County indebtedness	557 60	56 41	1 22	11 11	.....	.....	3,465 57	530 41	4,622 32
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	6,008 30	593 98	12 37	123 90	.....	.....	30,913 08	4,947 59	51,610 93
School district	8,286 85	343 92	2 34	105 06	.....	.....	33,692 41	6,625 37	44,060 97
Water improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City .....	.....	.....	.....	18 72	.....	.....	2,747 04	2,734 45	5,500 24
Totals	\$22,677 20	\$2,302 80	\$44 07	\$514 24	.....	.....	\$150,533 27	\$27,067 20	\$212,107 87

TAXES LEVIED IN FERRY COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$1,876 05	\$223 24	.....	\$5 64	.....	.....	\$2,235 41	\$1,017 10	\$6,357 44
State military	127 01	15 11	.....	38	.....	.....	151 32	68 85	362 67
State highway	791 42	94 18	.....	2 38	.....	.....	942 96	429 09	2,260 00
State school	2,152 16	256 10	.....	6 47	.....	.....	2,564 30	1,166 79	6,145 82
State horticulture	585 15	70 82	.....	1 79	.....	.....	709 11	322 66	11,659 83
County general (current expenses)	7,197 16	853 44	.....	21 65	.....	.....	8,575 36	3,901 94	20,552 55
County road and bridge	1,799 29	214 11	.....	5 41	.....	.....	2,143 85	975 43	5,133 14
County school	3,598 58	423 22	.....	10 82	.....	.....	4,287 69	1,950 97	10,276 23
County fair	72 68	8 56	.....	22	.....	.....	86 04	39 02	205 52
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	899 65	107 05	.....	2 71	.....	.....	1,071 92	487 74	2,569 07
County indebtedness	1,547 39	184 13	.....	4 65	.....	.....	1,843 71	838 92	4,418 30
County sinking	36 34	4 23	.....	11	.....	.....	42 52	19 51	102 76
County cemetery	2,159 09	253 96	.....	6 76	.....	.....	3,088 94	1,438 46	6,947 21
Road district	7,952 04	935 33	.....	24 19	.....	.....	11,239 53	4,942 88	25,094 27
School district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City, Republic	156 91	15 07	.....	.....	.....	.....	1,740 92	987 54	2,300 44
Totals	\$30,960 92	\$3,666 60	.....	\$38 18	.....	.....	\$40,723 83	\$18,586 92	\$94,080 90

TAXES LEVIED IN FRANKLIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$7,772 20	\$853 42	.....	.....	.....	.....	\$10,586 84	\$1,335 02	\$20,547 43
State military	888 62	42 67	.....	.....	.....	.....	829 34	66 75	1,027 93
State highway	3,886 10	496 72	.....	.....	.....	.....	5,293 42	667 51	10,273 75
State school	7,772 20	853 43	.....	.....	.....	.....	10,586 84	1,335 02	20,547 49
County general (current expenses)	22,206 82	2,458 87	.....	.....	.....	.....	30,243 12	3,814 86	58,707 16
County road and bridge	2,775 78	304 79	.....	.....	.....	.....	3,761 03	476 79	7,838 39
County school	3,886 10	496 72	.....	.....	.....	.....	5,293 42	667 51	10,273 75
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	19,571 89	1,945 30	.....	.....	.....	.....	25,288 00	3,281 41	47,845 24
School district	17,857 06	1,918 77	.....	.....	.....	.....	20,481 83	2,301 21	44,239 73
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	1,732 81	250 09	.....	.....	.....	.....	8,774 32	1,772 62	12,829 34
Totals	\$37,348 03	\$9,460 23	.....	.....	.....	.....	\$120,863 16	\$15,713 19	\$233,859 71

TAXES LEVIED IN GARFIELD COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$486 17	\$23 14	\$1 08	\$17 02	.....	.....	\$7,713 25	\$1,760 25	\$9,951 86
State military	33 24	1 76	07	1 33	.....	.....	688 01	134 19	\$9,763 60
State highway	209 23	11 10	49	8 40	.....	.....	3,700 99	844 61	4,774 82
State school	453 65	24 08	1 06	18 22	.....	.....	8,024 56	1,881 28	10,362 85
County general (current expenses)	655 11	34 76	1 54	26 33	.....	.....	11,567 19	2,644 31	14,949 24
County road and bridge	684 39	36 31	1 61	27 51	.....	.....	12,106 08	2,762 71	15,618 56
County school	527 86	28 01	1 24	21 21	.....	.....	9,338 94	2,181 24	12,043 60
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking, court house	298 31	15 57	69	11 78	.....	.....	5,188 29	1,184 02	6,663 66
District horticultural	11 74	62	02	47	.....	.....	207 52	47 36	297 73
Road district	79 97	4 24	18	2 42	.....	.....	1,494 39	322 28	1,863 48
School district	766 66	40 67	1 81	44 29	.....	.....	12,268 48	3,215 43	16,337 34
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	356 09	18 90	90	29 64	.....	.....	4,626 50	2,447 62	7,479 65
Totals	\$4,507 62	\$239 16	\$10 64	\$209 12	.....	.....	\$76,884 16	\$19,325 30	\$101,125 89

TAXES LEVIED IN GRANT COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$6,480 16	\$634 19	\$18 75	\$18 48	.....	.....	\$19,954 74	\$2,730 08	\$29,730 35
State military	3,480 68	46 58	1 02	1 87	.....	.....	1,470 72	1,201 48	2,902 25
State highway	8,194 41	305 85	6 68	8 90	.....	.....	9,559 00	1,309 44	14,514 61
State school	6,729 50	697 08	14 26	19 16	.....	.....	30,660 00	2,820 77	39,831 67
County general (current expenses)	10,819 97	1,066 88	22 81	39 80	.....	.....	33,481 22	4,583 88	49,550 87
County road and bridge	2,408 39	234 88	8 09	6 85	.....	.....	7,353 61	1,007 42	11,011 24
County school	2,408 39	234 88	8 09	6 85	.....	.....	7,353 60	1,007 42	11,011 22
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
School district	6,816 25	672 90	14 68	17 47	.....	.....	21,083 06	2,016 57	30,620 88
River improvement district	15,848 18	1,596 86	35 60	57 56	.....	.....	48,903 91	8,469 48	74,911 88
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	1,599 79	126 00	2 41	7 42	.....	.....	8,585 22	3,477 82	9,908 86
Horticulture	240 84	23 49	51	68	.....	.....	735 86	100 74	1,101 12
Totals	\$56,950 36	\$5,550 18	\$121 94	\$175 58	.....	.....	\$173,691 24	\$27,664 45	\$284,068 70

TAXES LEVIED IN ISLAND COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general						\$2,444 18	\$451 05	\$2,895 23
State military						185 70	25 06	160 76
State highway						1,857 88	250 53	1,608 46
State school						2,444 18	451 05	2,895 23
County general (current expenses)						10,856 08	2,004 50	12,860 58
County road and bridge						1,857 88	250 53	1,608 46
County school						6,789 40	1,282 91	8,042 31
County						407 87	75 17	482 54
Horticulture						40 74	7 51	48 25
County soldiers' and sailors' relief								
County bonds, interest								
County indebtedness								
County sinking								
Road district						11,896 08	2,954 40	13,650 48
School district						9,401 10	1,770 15	11,171 25
Water management district								
Drainage district								
Dike district								
Irrigation district								
City								
Totals						\$46,680 61	\$8,702 90	\$55,423 57

TAXES LEVIED IN JEFFERSON COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railing rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$648 87	\$111 55	\$6 80	\$47 42	.....	\$0 22	\$12,658 08	\$1,005 73	\$14,480 23
State military	47 20	8 11	3 49	8 45	.....	02	920 64	73 22	1,053 13
State highway	306 74	52 73	3 21	22 42	.....	10	5,984 08	475 91	6,845 19
State school	678 86	116 62	7 11	49 87	.....	23	18,234 02	1,092 50	15,138 41
County general (current expenses)	1,051 78	182 54	11 12	77 59	.....	36	20,714 12	1,647 38	23,694 89
County road and bridge	383 42	65 92	4 02	28 02	.....	13	7,480 10	594 89	8,556 50
County school	737 35	126 77	7 72	53 88	.....	25	14,884 81	1,144 02	16,454 80
County horticulture	29 49	5 07	31	2 15	.....	01	575 39	45 76	658 18
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	383 42	65 92	4 02	28 02	.....	13	7,480 10	594 89	8,556 50
County indebtedness	1,327 23	228 18	13 91	96 99	.....	45	25,892 05	2,059 23	29,618 64
County sinking	294 94	50 71	3 09	21 55	.....	10	5,783 92	457 61	6,581 92
Road district	699 87	120 33	7 06	23 51	.....	.....	13,268 30	698 16	14,905 65
School district	1,619 09	278 45	11 54	154 65	.....	1 00	27,873 07	2,704 56	32,641 98
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	254 94	43 78	4 46	208 77	.....	1 70	18,568 35	3,812 47	22,889 47
Totals	\$8,478 30	\$1,456 68	\$84 88	\$813 89	.....	\$4 70	\$174,777 13	\$15,865 33	\$201,475 46

TAXES LEVIED IN KING COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$23,363 18	\$5,010 09	\$101 52	\$2,829 44	\$12,176 27	.....	\$831,060 25	\$62,078 44	\$476,609 19
State military	1,660 95	856 18	7 22	201 15	865 64	.....	27,089 82	3,702 89	33,883 85
State highway	11,052 63	2,370 17	48 08	1,838 55	5,760 85	.....	180,266 88	24,687 21	225,473 77
State school	24,389 06	5,230 06	106 98	2,968 69	12,710 88	.....	397,782 21	54,865 20	497,537 15
County general (current expenses)	33,066 80	7,097 41	143 82	4,068 26	17,249 19	.....	540,636 96	73,775 52	675,907 95
County road and bridge	12,864 28	2,651 45	53 73	1,497 40	6,443 94	.....	201,659 84	27,561 01	292,231 65
County school	26,738 35	5,738 17	116 28	3,240 62	13,945 74	.....	486,425 04	59,646 55	545,870 75
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	882 99	189 35	3 84	106 94	460 20	.....	14,401 42	1,968 25	18,012 99
County bonds, interest	4,512 65	967 71	19 61	546 51	2,351 86	.....	73,600 65	10,069 06	92,068 07
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticulture	156 32	33 52	68	18 98	81 47	.....	2,547 64	348 46	3,157 02
Road district	32,364 16	5,927 19	48 95	201 34	171 51	.....	105,678 49	8,849 59	153,241 23
School district	32,930 24	11,476 11	240 20	6,686 23	23,558 68	.....	901,313 82	122,542 35	1,129,657 13
River improvement district	2,210 53	474 04	9 60	267 71	1,152 07	.....	36,053 36	4,927 44	45,094 75
Drainage district	137 35	.....	.....	.....	.....	.....	5,100 85	.....	5,238 00
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
City of Seattle	53,521 47	10,230 15	683 69	25,163 12	110,563 26	.....	2,973,234 47	434,943 30	3,611,275 12
Towns, municipal	2,964 84	3,713 88	5 50	106 80	39 89	.....	24,534 53	4,333 62	35,693 85
Totals	\$232,365 80	\$71,463 00	\$1,563 65	\$49,178 69	\$212,351 67	*	\$6,304,205 77	\$633,631 39	\$7,794,974 97

* No assessment levied for express companies, except small amount on horses and office furniture.

TAXES LEVIED IN KITSAP COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$4 27	\$51 71			\$12,253 73	\$1,565 45	\$13,850 16
State military			31	8 73			885 11	118 06	1,002 18
State highway			2 03	24 64			5,841 71	745 99	6,614 37
State school			4 42	53 57			12,701 23	1,621 97	14,881 24
Horticultural			22	2 61			619 57	79 12	701 22
County general (current expenses)			12 33	149 34			35,404 26	4,521 16	40,067 09
County road and bridge			1 70	20 53			4,863 09	621 66	5,511 98
County school			7 70	98 34			22,127 67	2,825 72	25,054 48
County fair									
County soldiers' and sailors' relief									
County bonds, interest			15	1 87			442 55	56 51	501 06
County indebtedness									
County sinking									
Road district									
School district			10 79	67 24			30,452 54	3,004 86	33,625 48
River improvement district			11 92	262 73			42,463 47	5,243 97	47,982 09
Drainage district									
Dike district									
Irrigation district									
Oalla re-survey									
City—									
Fort Orchard									
Charleston				24 45			1,544 85	351 00	1,920 20
Bremerton				16 74			3,158 12	190 35	3,396 21
Poulsbo				76 59			7,546 50	1,137 87	8,761 05
				4 23			882 13	203 54	598 09
Totals			\$65 84	\$653 17			\$150,838 98	\$22,875 20	\$204,123 09

TAXES LEVIED IN KITITAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$8,749 61	\$1,306 16	\$23 64	\$43 24	.....	\$1 64	\$17,192 11	\$3,451 03	\$30,767 98
State military	651 12	97 20	1 76	3 21	.....	12	1,279 68	256 51	2,239 85
State highway	4,191 67	625 74	11 52	20 71	.....	70	8,235 70	1,553 29	14,739 21
State school	9,075 18	1,354 76	24 52	44 83	.....	1 71	17,839 83	3,590 20	\$1,911 02
County general (current expenses)	14,243 65	2,126 30	35 45	70 2	.....	2 68	27,965 87	5,620 22	\$0,087 54
County road and bridge	2,238 26	334 13	6 05	11 06	.....	42	4,397 50	883 10	7,870 51
County school	12,519 20	1,913 67	34 63	63 30	.....	2 41	25,180 20	5,057 52	45,070 98
County fair .....	.....	42 52	77	1 44	.....	06	559 51	112 32	1,001 33
County soldiers' and sailors' relief	234 86	425 26	7 70	14 07	.....	54	5,596 63	1,124 00	10,016 90
County bonds, interest	2,948 70	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County institute	122 07	15 22	33	60	.....	02	239 85	43 00	499 09
Road district	13,397 83	1,964 35	34 85	43 06	.....	.....	21,829 84	3,105 95	40,418 21
School district	9,425 72	1,501 44	33 54	88 11	.....	99	23,501 41	7,582 29	47,138 52
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	3,209 64	537 45	13 59	121 33	.....	13 00	27,620 33	10,132 56	41,633 20
Totals	\$51,257 51	\$12,267 20	\$235 89	\$525 29	.....	\$24 37	\$136,470 96	\$42,003 07	\$323,359 29

TAXES LEVIED IN KLIKITAT COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,444 68	\$279 91	.....	\$23 89	.....	.....	\$12,825 21	\$1,780 02	\$20,308 21
State military	388 98	20 51	.....	1 72	.....	.....	989 78	126 76	1,487 76
State highway	2,568 07	181 51	.....	10 99	.....	.....	6,025 64	812 78	9,538 99
State school	5,726 30	294 38	.....	24 60	.....	.....	13,486 58	1,819 46	21,353 32
County general (current expenses)	8,988 41	462 09	.....	38 61	.....	.....	21,172 68	2,855 91	33,517 65
County road and bridge	9,065 35	464 50	.....	38 81	.....	.....	21,233 19	2,870 82	33,692 67
County school	7,134 41	366 78	.....	30 64	.....	.....	16,806 48	2,266 84	26,604 10
Horticultural	396 98	20 51	.....	1 72	.....	.....	989 78	126 76	1,487 75
County soldiers' and sailors' relief	93 89	4 82	.....	40	.....	.....	231 18	29 82	260 06
County bonds, interest	727 54	37 40	.....	3 13	.....	.....	1,713 71	231 15	2,712 93
County indebtedness	1,297 30	65 15	.....	5 44	.....	.....	2,965 18	402 66	4,725 73
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	15,479 20	848 48	.....	23 59	.....	.....	36,062 09	3,880 12	56,233 48
School district	7,465 51	383 15	.....	70 76	.....	.....	23,501 18	3,668 29	35,108 89
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goldendale	18 89	2 88	.....	51 62	.....	.....	2,963 04	1,144 85	4,170 73
White Salmon .....	.....	.....	.....	3 70	.....	.....	1,188 96	592 55	1,665 20
Totals	\$64,757 51	\$3,382 02	.....	\$329 13	.....	.....	\$102,065 52	\$23,468 29	\$253,002 46

TAXES LEVIED IN LEWIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$3,085 75	\$996 77	\$93 13	\$93 64	.....	.....	\$90,550 02	\$3,896 93	\$98,916 99
State military	1,292 83	47 30	1 75	4 80	.....	.....	12,305 06	1,921 94	2,594 23
State highway	1,601 69	325 21	12 00	33 01	.....	.....	15,561 43	2,006 45	19,329 19
State school	3,202 13	650 43	24 00	68 03	.....	.....	31,702 85	4,012 91	39,689 40
County general (current expenses)	5,067 06	1,017 04	37 55	103 23	.....	.....	49,571 75	6,274 73	62,011 36
County road and bridge	5,822 16	1,182 60	43 65	120 06	.....	.....	57,661 57	7,286 20	72,106 24
County school	6,913 81	1,404 33	51 82	142 56	.....	.....	63,449 35	8,664 23	86,626 10
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	14 56	2 96	10	30	.....	.....	144 10	18 24	180 24
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	1,047 96	212 86	7 85	21 63	.....	.....	10,375 43	1,313 31	12,979 11
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	9,316 33	1,950 34	70 65	172 07	.....	.....	33,691 41	7,925 48	113,126 48
School district	8,571 74	1,563 13	54 60	184 06	.....	.....	36,686 30	14,133 99	111,262 79
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	3,553 04	636 63	24 60	112 39	.....	.....	33,607 95	11,909 85	54,848 51
Totals	\$49,368 77	\$9,638 64	\$351 70	\$1,023 77	.....	.....	\$455,576 87	\$57,764 21	\$612,723 96

TAXES LEVIED IN LINCOLN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$8,425 65	\$655 58	\$27 19	\$68 08	.....	.....	\$32,301 06	\$8,248 17	\$50,125 68
State military	602 13	68 29	1 04	4 86	.....	.....	2,306 37	3,593 17	3,593 17
State highway	4,011 42	454 95	12 94	32 39	.....	.....	15,378 52	8,974 45	23,864 67
State school	8,770 31	994 67	28 30	70 82	.....	.....	33,622 61	8,689 45	52,176 16
County general (current expenses)	8,595 92	974 88	27 74	69 40	.....	.....	32,951 11	8,516 68	51,135 73
County road and bridge	10,921 36	1,233 63	35 24	88 18	.....	.....	41,839 07	10,820 68	64,973 16
County school	9,177 27	1,040 89	29 71	74 10	.....	.....	35,182 74	9,092 50	54,597 21
Horticulture	200 68	82 96	.....	2 35	.....	.....	1,114 39	238 00	1,729 32
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	323 90	36 74	1 04	2 61	.....	.....	1,241 75	320 92	1,926 96
County indebtedness	789 00	89 48	2 55	6 87	.....	.....	3,024 76	781 72	4,688 88
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district Nos. 1, 2 and 3	11,907 37	1,357 04	41 25	87 70	.....	.....	48,774 41	6,332 69	68,500 46
School district, Nos. 1 to 149	16,541 53	1,871 51	53 72	188 09	.....	.....	49,994 46	13,620 10	82,219 46
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City (eight)	2,230 83	314 96	.....	86 69	.....	.....	16,319 62	12,201 85	31,153 45
Totals	\$82,587 42	\$9,430 58	\$262 56	\$731 59	.....	.....	\$314,029 87	\$53,558 29	\$490,678 31

TAXES LEVIED IN MASON COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$300 84	\$182 63	.....	\$10 72	.....	.....	\$10,458 90	\$827 76	\$11,820 25
State military	125 89	13 19	.....	78	.....	.....	755 33	60 50	\$1,853 69
State highway	106 22	86 29	.....	5 06	.....	.....	4,868 04	895 40	5,693 78
State school	340 25	190 75	.....	11 20	.....	.....	10,923 41	875 00	12,945 61
County general (current expenses)	564 23	311 49	.....	18 23	.....	.....	17,687 23	1,423 86	20,160 11
County road and bridge	422 73	238 86	.....	13 70	.....	.....	13,563 40	1,070 48	15,108 67
County school	330 84	182 63	.....	10 72	.....	.....	10,468 90	887 77	11,820 25
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	13 78	7 63	.....	45	.....	.....	435 77	34 89	492 62
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	568 85	314 02	.....	18 43	.....	.....	17,062 48	1,440 50	20,324 25
County sinking	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	638 26	246 87	.....	94 51	.....	.....	16,835 84	1,004 14	18,409 12
School district	864 48	456 12	.....	88 31	.....	.....	28,126 84	3,867 66	32,853 41
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	318 56	.....	.....	.....	.....	.....	1,856 67	1,821 62	3,496 75
Totals	\$4,577 96	\$2,224 44	.....	\$222 16	.....	.....	\$138,472 11	\$12,764 78	\$158,261 45

TAXES LEVIED IN OKANOGAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$1,065 74	\$122 57	.....	.....	.....	.....	\$11,898 99	\$4,652 75	\$17,540 03
State military	77 50	8 91	.....	.....	.....	.....	570 47	340 57	1,297 45
State highway	508 80	57 04	.....	.....	.....	.....	5,653 07	2,213 68	8,433 49
State school	1,086 04	126 23	.....	.....	.....	.....	12,331 09	4,824 69	18,390 70
County general (current expenses)	1,614 77	185 70	.....	.....	.....	.....	18,134 84	7,006 12	27,080 43
County road and bridge	888 12	102 14	.....	.....	.....	.....	9,974 16	3,902 32	14,896 74
County school	1,614 77	185 71	.....	.....	.....	.....	18,134 84	7,006 12	27,030 44
County publicity	80 74	9 29	.....	.....	.....	.....	906 74	354 76	1,351 53
County horticulture inspection	80 74	9 29	.....	.....	.....	.....	906 74	354 76	1,351 53
County court house repairs	80 74	9 29	.....	.....	.....	.....	906 74	354 76	1,351 53
County indebtedness or redemption	645 91	74 23	.....	.....	.....	.....	7,253 93	2,838 05	10,312 17
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district, Nos. 1, 2 and 3	1,532 96	132 70	.....	.....	.....	.....	18,135 42	7,004 79	26,995 87
School district, special	1,152 53	122 39	.....	.....	.....	.....	26,193 07	11,257 81	39,498 80
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	25 45	2 40	.....	.....	.....	.....	.....	.....	.....
City (five towns) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$10,511 81	\$1,198 89	.....	.....	.....	.....	\$135,173 23	\$54,961 53	\$201,545 46

TAXES LEVIED IN PACIFIC COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on Drainage Dist. No. 1	Taxes on express companies	All other real property	All other personal property	Total
State general	\$1,187 77	\$187 89	\$8 84	\$34 22	.....	.....	\$23,856 21	\$2,043 06	\$27,312 49
State military	84 06	18 26	1 28	2 42	.....	.....	1,688 80	144 50	1,932 90
State highway	562 82	88 79	1 83	16 22	.....	.....	11,304 19	963 10	12,941 95
State school	1,198 74	189 11	3 83	34 45	.....	.....	24,076 43	2,082 00	27,564 60
County general (current expenses)	1,571 82	247 93	5 08	45 27	.....	.....	31,568 60	2,708 12	36,136 52
County road and bridge	1,096 41	179 98	3 55	31 59	.....	.....	22,021 12	1,893 80	25,211 55
County school	1,187 77	187 89	8 84	34 22	.....	.....	23,856 21	2,043 06	27,312 49
County fair	10 96	1 72	06	82	.....	.....	220 22	18 86	262 11
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	409 82	64 57	1 83	11 79	.....	.....	8,221 13	704 07	9,412 21
County sickness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	2,976 11	466 96	9 40	41 17	.....	.....	53,870 59	2,408 50	59,856 72
School district	2,511 36	373 94	6 52	108 49	.....	.....	45,749 52	5,270 15	57,016 98
River improvement district .....	.....	.....	.....	.....	\$4,000 00	.....	.....	.....	.....
Drainage district, No. 1 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	439 85	74 46	1 03	115 53	.....	.....	17,514 25	5,515 11	23,960 86
Totals	\$13,236 13	\$2,067 49	\$41 21	\$470 69	\$4,000 00	.....	\$266,987 79	\$26,187 52	\$312,910 88

TAXES LEVIED IN PIERCE COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$8,735 98	\$1,533 83	\$38 93	\$1,771 06	\$4,336 06	\$3 01	\$142,310 11	\$38,009 57	\$185,392 10
State military	720 00	128 41	3 04	145 97	361 54	66	11,728 85	2,193 10	15,279 57
State highway	4,079 97	716 35	17 25	827 14	2,048 71	3 74	66,463 52	12,427 54	86,594 22
State school	8,579 88	1,531 11	37 54	1,800 25	4,458 96	8 14	144,655 90	27,048 19	188,448 02
County general (current expenses)	16,127 66	2,831 64	68 18	3,239 60	8,098 82	14 79	262,732 95	49,134 73	342,257 87
County road and bridge	9,215 80	1,618 09	38 96	1,868 34	4,697 62	8 45	150,127 40	23,071 27	195,575 98
County school	13,775 71	2,418 70	58 24	2,792 78	6,917 33	12 63	224,409 18	41,960 69	292,845 26
County fair	239 99	42 14	1 01	48 66	120 51	22	3,809 57	731 02	5,068 12
County soldiers' and sailors' relief	239 99	42 14	1 01	48 66	120 51	22	3,809 57	731 02	5,068 12
County bonds, interest	671 99	117 99	2 84	136 23	337 43	62	10,946 79	2,046 86	14,260 75
County indebtedness	1,679 96	294 97	7 10	340 53	843 58	1 54	27,366 97	5,117 16	35,661 83
County sinking									
Road district, special	6,165 91	1,032 58	26 07	1,250 03	3,096 15	5 66	100,444 05	18,781 33	130,851 78
School district, special	24,823 13	4,270 58	102 82	4,931 09	12,213 60	22 30	386,239 00	74,088 07	516,180 59
River improvement district	287 99	50 57	1 22	58 39	144 61	26	4,691 48	877 23	6,111 75
Drainage district	84 16	14 77	36	17 06	42 26	09	1,370 92	256 34	1,785 95
Dike district									
Irrigation district									
City	41,346 63	7,259 53	174 80	8,382 31	20,761 75	37 91	673,545 44	125,941 53	877,449 33
Metropolitan park	4,943 45	867 96	20 90	1,002 20	2,452 30	4 13	80,529 75	15,057 70	104,908 79
Horticulture	143 99	25 23	61	1,29 19	72 31	53	2,345 75	488 62	3,055 91
Totals	\$141,662 19	\$24,572 64	\$308 88	\$28,719 54	\$71,134 18	\$129 89	\$2,307,707 23	\$481,501 97	\$3,006,326 82

TAXES LEVIED IN SAN JUAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$0 71	\$26 45			\$2,731 70	\$703 25	\$3,434 95
State military			06	2 07			213 78	59 73	275 64
State highway			46	17 25			1,731 55	497 77	2,229 32
State school			78	28 75			2,909 23	829 62	3,738 85
County general (current expenses)			1 86	69 00			7,136 15	1,991 09	9,127 24
County road and bridge			31	11 60			1,187 70	331 85	1,519 55
County school			1 55	57 50			5,088 46	1,659 25	6,747 71
County fair									
County soldiers' and sailors' relief									
County bonds, interest			08	2 89			236 92	82 96	319 88
County indebtedness			05	1 84			190 04	53 10	243 14
County sinking									
District horticultural									
Road district									
School district			09	3 45			356 31	99 55	455 86
River improvement district			2 02	4 75			8,248 22	1,910 27	10,158 49
Drainage district							3,923 77	890 61	4,814 38
Dike district									
Irrigation district									
City				88 00			710 12	504 06	1,214 18
Totals			\$7 97	\$313 44			\$35,078 95	\$9,733 71	\$44,812 66

TAXES LEVIED IN SKAGIT COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,588 77	\$908 84	\$135 08	\$87 98	.....	.....	\$30,588 24	\$85,098 98	\$43,773 87
State military	499 90	83 61	10 89	5 23	.....	.....	2,322 94	515 16	8,387 23
State highway	9,751 80	848 06	68 80	33 46	.....	.....	15,068 83	8,293 97	21,560 21
State school	5,847 71	798 99	141 82	71 11	.....	.....	82,000 01	7,093 06	45,795 19
County general (current expenses)	8,597 13	1,072 09	207 83	104 58	.....	.....	47,068 82	10,393 00	67,848 45
County road and bridge	8,878 48	887 66	168 96	88 66	.....	.....	87,647 07	8,242 40	58,875 53
County school	8,588 10	1,072 06	207 83	104 57	.....	.....	47,068 83	10,393 00	67,844 39
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	429 90	83 62	10 89	5 23	.....	.....	2,862 94	515 15	3,367 23
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indigent	687 84	86 77	16 63	8 37	.....	.....	3,764 71	824 25	5,587 57
Road district	15,583 12	1,986 64	207 10	90 85	.....	.....	73,738 94	9,867 71	101,692 81
School district	13,583 09	1,642 86	461 01	206 18	.....	.....	73,738 94	21,546 41	111,124 19
River improvement district	429 90	58 61	10 89	5 23	.....	.....	2,322 94	515 15	3,367 22
Drainage district	129 76	.....	.....	.....	.....	.....	23,861 15	.....	23,860 91
Dike district	467 47	.....	.....	.....	.....	.....	67,866 22	.....	68,553 69
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticulture	171 96	21 45	4 16	2 09	.....	.....	941 18	203 08	1,346 90
City	2,327 96	240 34	349 69	157 72	.....	.....	81,561 64	15,279 88	49,906 60
Totals	\$72,427 48	\$6,868 30	\$1,994 45	\$651 26	.....	.....	\$408,410 86	\$95,214 02	\$672,886 99

TAXES LEVIED IN SKAMANIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,879 54	\$115 29	.....	\$9 87	.....	.....	\$5,482 08	\$238 74	\$9,280 32
State military	250 48	12 13	.....	1 02	.....	.....	571 80	30 92	866 35
State highway	1,127 15	54 61	.....	4 57	.....	.....	2,573 09	139 14	3,898 56
State school	2,504 78	121 36	.....	10 17	.....	.....	5,717 98	309 20	8,668 49
County general (current expenses)	2,504 78	121 36	.....	10 17	.....	.....	5,717 98	309 20	8,668 49
County road and bridge	1,878 59	91 02	.....	7 62	.....	.....	4,298 48	231 90	6,497 61
County school	1,878 59	91 02	.....	7 62	.....	.....	4,298 48	231 90	6,497 61
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	250 48	12 13	.....	1 02	.....	.....	571 80	30 92	866 35
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	6,680 50	316 50	.....	2 15	.....	.....	12,815 24	645 86	20,460 25
School district	6,209 48	298 58	.....	55 55	.....	.....	14,899 85	964 27	21,922 73
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	195 45	9 24	.....	29 22	.....	.....	400 59	163 26	797 76
Totals	\$25,859 82	\$1,238 24	.....	\$138 79	.....	.....	\$65,777 87	\$8,350 81	\$87,864 52

TAXES LEVIED IN SNOHOMISH COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$13,562 26	\$1,574 18	\$87 83	\$275 42	\$1,728 46	.....	\$50,241 05	\$11,085 36	\$78,454 36
State military	968 73	112 45	2 68	19 67	123 46	.....	3,538 65	788 24	5,008 88
State highway	6,199 89	719 63	17 16	125 90	730 15	.....	22,867 84	5,044 74	35,964 81
State school	14,143 50	1,641 65	39 14	237 22	1,802 53	.....	62,834 24	11,508 81	81,816 59
County general (current expenses)	24,541 22	2,548 52	67 91	496 37	3,127 68	.....	90,906 00	19,967 89	141,957 59
County road and bridge	19,374 65	2,248 33	53 61	398 45	2,469 23	.....	71,772 93	15,764 81	112,077 50
County school	25,832 87	2,998 40	71 48	524 60	3,292 30	.....	96,697 24	21,019 74	149,436 63
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	387 49	44 98	1 07	7 87	49 39	.....	1,435 46	815 30	2,241 56
County bonds, interest	1,549 97	179 91	4 29	81 43	197 54	.....	5,741 88	1,261 18	8,966 20
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	1,743 72	292 40	4 82	35 41	222 23	.....	6,459 55	1,418 88	10,086 97
District horticultural	198 75	22 49	54	8 93	24 69	.....	717 73	157 65	1,120 78
Road district	45,071 12	5,318 33	129 47	229 60	557 90	.....	100,881 13	19,206 44	171,403 98
School district	42,623 97	4,895 53	124 00	1,460 77	10,087 90	.....	213,552 81	47,845 79	320,530 77
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	14,997 89	1,821 00	37 09	1,853 10	14,164 43	.....	209,928 20	50,643 48	298,150 24
Totals	\$211,191 06	\$24,818 30	\$500 79	\$5,746 79	\$38,597 98	.....	\$942,070 00	\$206,932 76	\$1,428,498 20

TAXES LEVIED IN SPOKANE COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$17,286 18	\$2,314 18	\$56 39	\$968 23	\$2,988 52	\$12 02	\$192,872 89	\$80,329 06	\$246,802 02
State military	1,253 54	108 31	4 10	72 24	217 35	87	14,027 08	2,205 77	17,949 26
State highway	8,226 86	1,104 49	26 91	474 06	1,426 84	5 74	92,062 73	14,475 23	117,791 86
State school	17,941 29	2,408 85	58 69	1,083 91	3,110 78	12 52	200,762 63	81,707 65	257,086 32
County general (current expenses)	26,989 62	3,629 05	88 43	1,557 64	4,686 56	18 85	302,312 07	48,317 02	337,599 14
County road and bridge	7,129 62	957 23	23 32	410 86	1,236 16	4 97	79,779 08	12,545 20	102,086 29
County school	21,153 46	2,840 12	69 20	1,219 02	3,667 73	14 75	236,707 02	36,222 02	301,893 34
County fair									
County soldiers' and sailors' relief	313 38	42 08	1 03	18 06	54 34	22	3,506 77	551 44	4,487 32
County bonds, interest	1,566 98	210 38	5 13	90 30	271 68	1 09	17,533 85	2,757 19	22,486 55
County indebtedness									
County sinking									
Road district (townships)	30,445 45	8,320 91	98 59	191 30			67,640 85	5,368 88	107,096 48
School district	36,976 17	4,944 94	124 58	2,085 24	6,125 94	24 60	400,675 36	63,672 18	514,579 01
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City (municipal)	14,978 30	4,353 65	70 86	5,802 98	17,659 45	71 05	988,670 49	163,908 62	\$1,145,015 40
Totals	\$184,210 12	\$26,294 19	\$627 23	\$13,399 39	\$41,444 85	\$166 08	\$2,546,540 27	\$412,060 26	\$3,224,742 99

TAXES LEVIED IN STEVENS COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,205 34	\$555 07	\$74 47	\$8 37	.....	.....	\$19,194 70	\$4,980 78	\$28,088 78
State military	201 54	39 79	5 34	60	.....	.....	1,375 08	353 46	2,070 41
State highway	1,974 55	980 68	34 97	8 98	.....	.....	9,022 56	2,315 17	13,401 80
State school	4,494 28	530 08	71 94	8 76	.....	.....	20,089 07	5,169 53	30,825 51
County general (current expenses)	12,038 32	1,881 98	213 54	24 00	.....	.....	56,088 86	14,138 44	83,064 45
County road and bridge	4,039 68	1,837 16	72 07	8 10	.....	.....	13,875 51	4,171 72	23,064 24
County school	7,536 45	984 76	133 47	15 00	.....	.....	34,369 10	8,886 53	51,915 30
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking and interest	2,652 89	338 22	45 35	5 10	.....	.....	11,685 69	3,004 42	17,651 20
Horticultural	572 77	75 60	10 14	1 14	.....	.....	2,614 33	671 59	3,945 57
Road district	8,439 91	1,113 84	140 57	.....	.....	.....	36,518 02	8,053 65	54,205 99
School district	13,224 43	1,710 14	262 59	34 50	.....	.....	68,744 76	20,172 34	104,143 76
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	1,644 50	.....	.....	.....	.....	.....	13,947 37	.....	15,691 87
Dike district .....	.....	.....	.....	.....	.....	.....	2,027 94	.....	2,027 94
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	475 13	51 92	43 22	30 00	.....	.....	10,347 96	5,234 56	16,162 84
Totals	\$61,493 26	\$7,849 68	\$1,113 70	\$139 60	.....	.....	\$808,651 53	\$77,643 19	\$451,798 31

TAXES LEVIED IN THURSTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$3,506 41	\$945 06	\$24 60	\$78 28	\$214 35	\$1 37	\$14,829 26	\$6,388 63	\$22,196 96
State military	248 34	45 70	1 74	5 54	15 19		1,015 35	240 66	1,572 60
State highway	1,655 53	304 65	11 62	36 96	101 23	66	6,767 51	1,605 13	10,458 36
State school	3,662 52	673 97	25 70	81 73	223 96	1 44	14,971 51	3,550 96	23,191 82
County general (current expenses)	11,048 88	2,083 11	77 53	246 72	676 53	4 82	45,168 08	10,711 82	66,960 54
County road and bridge	3,159 09	581 33	22 18	70 54	193 17	1 23	12,913 62	3,062 86	20,004 02
County school	7,281 12	1,339 86	51 10	162 59	445 23	2 84	29,763 26	7,069 52	46,105 52
County fair									
County soldiers' and sailors' relief	67 57	12 45	47	1 51	4 13	06	276 23	65 51	487 90
County bonds, interest									
County indebtedness	3,159 09	581 33	22 18	70 54	193 17	1 23	12,913 62	3,062 86	20,004 02
County sinking									
Road district	9,772 23	1,735 92		87 06	141 35		31,004 33	5,669 88	45,550 74
School district	8,830 29	1,533 96	88 91	289 53	686 08	4 95	33,377 98	11,216 06	61,087 81
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City	2,189 06	350 15	117 33	439 67	1,396 04	12 21	35,741 65	12,430 77	52,677 54
Totals	\$54,579 28	\$9,947 49	\$443 41	\$1,520 76	\$4,239 47	\$30 36	\$243,337 41	\$63,074 65	\$676,312 83

TAXES LEVIED IN WAHIAKUM COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$108 85	.....	.....	\$8 10	.....	.....	\$8,353 90	\$848 95	\$4,824 80
State military	9 63	.....	.....	72	.....	.....	1,428 57	75 46	\$4,884 88
State highway	182 88	.....	.....	8 92	.....	.....	3,953 11	415 08	2,114 11
State school	387 85	.....	.....	8 10	.....	.....	10,449 68	848 95	4,794 80
County general (current expenses)	86 80	.....	.....	95 20	.....	.....	2,685 69	2,841 23	12,453 41
County road and bridge	216 67	.....	.....	7 20	.....	.....	6,717 82	1,697 94	3,843 83
County school .....	.....	.....	.....	16 20	.....	.....	.....	.....	3,648 68
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County independence .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	4 81	.....	.....	36	.....	.....	149 29	87 74	192 20
Road district	462 80	.....	.....	84 50	.....	.....	14,438 09	3,651 08	18,581 12
School district	42 37	.....	.....	5 25	.....	.....	2,671 21	788 45	3,466 23
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	4 81	.....	.....	36	.....	.....	149 29	87 74	192 20
Circulating school library .....	.....	.....	.....	4 50	.....	.....	222 71	90 70	\$17 91
City .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$1,448 80	.....	.....	\$114 45	.....	.....	\$46,837 03	\$11,885 89	\$59,781 67

TAXES LEVIED IN WALLA WALLA COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,433 67	\$1,260 98	\$30 98	\$165 85	\$308 00	\$1 61	\$42,004 26	\$7,559 64	\$61,370 57
State military	673 82	90 07	2 21	11 85	21 64	11	3,043 21	3,540 69	4,353 60
State highway	4,492 23	600 47	14 75	78 98	144 29	11	20,288 50	3,604 59	29,224 08
State school	9,798 06	1,309 02	32 15	172 17	314 54	1 67	44,227 88	7,853 00	63,708 49
County general (current expenses)	13,476 69	1,301 41	44 24	236 98	432 86	2 29	60,364 04	10,513 73	87,672 24
County road and bridge	6,738 35	900 70	22 12	118 46	216 43	1 15	30,432 02	5,406 39	43,536 12
County school	10,107 51	1,351 05	33 13	177 70	324 64	1 72	45,645 05	8,110 33	65,754 13
County fair	44 93	6 00	15	78	1 44	01	202 83	36 05	292 24
County soldiers' and sailors' relief									
County bonds, interest									
County indebtedness									
County sinking	1,617 20	216 17	5 31	23 43	51 94	27	7,303 70	1,297 65	10,520 67
District horticulture	224 61	30 02	7 21	8 95	7 21	04	1,014 40	180 23	1,461 20
Road district	12,969 71	1,737 33	41 92		233 99		35,056 72	3,543 59	53,383 76
School district	13,822 43	1,831 10	45 13	438 60	536 72	4 79	80,727 35	17,670 86	115,398 08
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City, Prescott	243 63	13 97	22				303 63	939 64	2,232 49
Totals	\$53,697 84	\$11,197 89	\$273 43	\$1,488 70	\$2,645 70	\$14 43	\$572,373 74	\$97,851 94	\$639,293 67

TAXES LEVIED IN WHATCOM COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,949 76	\$326 54	\$15 83	\$454 98	\$1,272 06	\$0 30	\$86,686 16	\$7,541 21	\$82,776 44
State military	424 98	59 04	1 13	34 61	90 86	02	2,620 44	588 66	3,769 73
State highway	2,881 45	388 34	7 60	230 60	605 36	15	17,463 68	3,588 81	25,115 99
State school	6,188 82	859 74	16 47	504 06	1,323 17	31	383,100 16	7,844 20	54,896 92
County general (current expenses)	10,821 15	1,508 26	23 80	881 32	2,313 56	55	68,722 96	13,715 57	96,987 17
County road and bridge	11,092 07	1,540 90	23 50	903 39	2,371 50	57	68,888 49	14,038 97	98,390 39
County school	14,773 49	2,052 32	89 32	1,208 22	3,153 60	75	91,093 06	18,725 09	131,045 84
District horticultural	15 94	2 21	04	1 30	3 40	..	98 26	50 20	141 35
County soldiers' and sailors' relief	..	..	..	..	..	..	..	..	..
County bonds, interest	1,025 27	142 43	2 72	83 50	219 20	06	6,321 81	1,299 51	9,004 49
County indebtedness	..	..	..	..	..	..	..	..	..
County sinking	..	..	..	..	..	..	..	..	..
Road district	16,578 75	2,232 50	38 72	259 70	1,796 50	..	55,514 06	7,687 25	84,077 50
School district	18,020 47	2,683 06	46 18	1,458 06	3,635 23	97	120,177 62	25,101 43	171,153 67
River improvement district	..	..	..	..	..	..	..	..	..
Drainage district	..	..	..	..	..	..	..	..	..
Dike district	..	..	..	..	..	..	..	..	..
Irrigation district	..	..	..	..	..	..	..	..	..
City	6,777 63	901 88	30 18	2,424 12	4,614 14	1 08	1,850 13	..	1,850 13
Totals	\$94,499 78	\$13,152 22	\$256 49	\$8,499 05	\$21,453 43	\$5 35	\$326,182 52	\$129,673 89	\$838,724 73

TAXES LEVIED IN WHITMAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$17,310 24	\$1,569 43	\$133 06	\$3 73	.....	.....	\$45,533 58	\$7,093 72	\$71,633 76
State military	1,233 80	111 86	9 43	27	.....	.....	3,243 86	503 32	5,106 09
State highway	8,200 06	743 45	63 08	1 79	.....	.....	21,579 22	3,349 58	33,936 08
State school	13,046 73	1,636 21	133 72	3 04	.....	.....	47,491 07	7,369 46	74,686 73
County general (current expenses)	21,857 23	1,930 75	163 78	4 30	.....	.....	57,732 66	8,366 35	90,870 62
County road and bridge	17,300 08	1,563 50	132 98	3 73	.....	.....	45,596 79	7,064 56	71,596 69
County school	25,007 31	2,237 23	132 22	5 47	.....	.....	65,309 10	10,211 85	108,433 23
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds interest	223 84	20 76	1 76	06	.....	.....	602 20	98 45	947 06
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hospital	557 45	50 54	4 29	12	.....	.....	1,433 97	227 64	2,307 01
Road district	25,195 30	2,247 41	163 22	30	.....	.....	61,869 37	6,671 83	93,151 03
School district	42,852 98	4,133 12	551 53	20 80	.....	.....	113,663 91	23,755 76	190,073 06
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dune district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	7,944 79	846 41	269 11	29 50	.....	.....	43,143 70	24,007 13	51,240 04
Totals	\$135,984 31	\$17,135 71	\$1,831 13	\$75 20	.....	.....	\$512,735 93	\$104,239 15	\$932,032 03

TAXES LEVIED IN YAKIMA COUNTY, AS SHOWN BY TAX ROLLS FOR 1910.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,840 30	\$506 97	\$17 77	\$276 17	\$38 23	\$1 27	\$33,571 12	\$8,649 75	\$63,210 53
State military	344 62	57 36	1 26	19 62	2 71	1 00	8,514 62	614 72	4,855 00
State highway	2,313 88	585 06	8 48	131 70	15 24	61	25,384 68	4,127 26	32,370 00
State school	5,070 84	845 84	18 58	248 79	39 86	1 33	55,769 32	9,044 91	71,070 59
County general (current expenses)	6,008 24	990 51	22 01	349 54	47 35	1 57	66,429 32	10,713 82	84,581 36
County road and bridge	8,970 51	690 75	14 55	226 08	31 30	1 04	43,700 16	7,082 35	55,776 69
County school	6,178 54	1,023 18	22 64	351 88	48 70	1 62	68,142 16	11,020 75	86,794 47
County fair	17 22	2 87	06	98	13	01	190 06	30 73	242 06
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	568 15	94 22	2 07	32 24	4 47	15	6,244 11	1,009 57	7,953 22
Horizontal	246 16	40 97	80	14 01	1 94	00	9,714 82	439 09	9,457 06
Road district	13,269 88	2,184 26	.....	213 38	85 39	.....	107,863 12	11,166 49	134,501 52
School district	15,574 69	2,662 20	38 61	662 46	80 86	2 76	120,862 75	22,340 06	162,234 41
Water improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	250 73	.....	.....	.....	.....	.....	12,679 58	.....	12,629 81
Dike district .....	.....	.....	.....	.....	.....	.....	2,683 00	.....	2,683 00
Irrigation district	4,186 10	764 24	115 46	1,321 49	186 35	8 25	106,719 22	32,519 66	146,067 67
Only .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$62,824 86	\$10,520 43	\$232 39	\$3,586 36	\$502 03	\$13 76	\$675,455 06	\$119,067 39	\$672,527 39

RECAPITULATION OF TABLE SHOWING THE AMOUNT OF TAXES LEVIED
FOR ALL PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT PAID
BY PUBLIC SERVICE CORPORATIONS AND THE AMOUNT BORNE BY OTHER
PROPERTY IN THE STATE OF WASHINGTON FOR THE YEAR 1910.

	<i>Amount Levied</i>	
Railway track and right-of-way.....	\$2,334,146 99	
Railway rolling stock, etc.....	324,176 20*	
Telegraph lines and property.....	14,004 38	
Telephone property	124,248 98	
Street railways	402,028 50	
Express companies	426 42†	
All other real property.....	20,455,312 31	
All other personal property.....	3,429,636 11	
Aggregate total	\$27,083,979 84	
		<i>Distributed</i>
State general	\$1,925,973 28	
State military	140,912 37	
State highway	916,128 73	
State school	2,000,588 54	
County general (Current expense).....	3,140,885 67	
County road and bridge.....	1,580,420 58	
County school	2,584,097 55	
County fair	5,845 28	
County soldiers' and sailors' relief.....	38,588 22	
County bonds, interest.....	213,214 64	
County indebtedness	219,198 72	
County sinking	42,944 19	
Road district	2,175,625 06	
School district	4,693,354 09	
River improvement district.....	55,451 00	
Drainage district	67,376 17	
Dike district	88,701 07	
Horticultural district	37,051 53	
Other county funds.....	123,336 94	
City	7,034,791 26	
Aggregate total	\$27,083,979 84	
*Privilege tax paid direct to state by private car lines amounted to and is not included in amount shown in this statement.	\$2,220 61	
†Privilege tax on express companies paid direct to state.....	49,069 74	

TABLE SHOWING THE AMOUNT OF TAXES LEVIED FOR ALL PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT PAID BY PUBLIC SERVICE CORPORATIONS AND THE AMOUNT BORNE BY OTHER PROPERTY IN THE STATE FOR THE YEAR 1911.

TAXES LEVIED IN ADAMS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$16,269 41	\$1,762 54	\$45 72	\$85 43	.....	.....	\$24,074 46	\$8,889 75	\$45,580 81
State military	1,587 25	171 95	4 75	8 46	.....	.....	2,348 73	880 71	4,446 86
Permanent highway	7,856 94	851 13	23 52	17 11	.....	.....	11,626 21	1,687 00	22,011 96
State school	15,555 14	1,685 16	46 58	33 88	.....	.....	23,017 53	3,240 94	43,579 23
County general (current expenses)	19,761 39	2,140 84	59 17	43 04	.....	.....	29,241 65	4,117 81	55,863 40
County road and bridge	14,256 34	1,547 59	42 77	31 11	.....	.....	21,158 55	2,956 37	40,021 74
County school	11,110 82	1,203 68	33 27	24 20	.....	.....	16,441 09	2,314 96	31,128 02
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' relief	79 36	8 60	24	17	.....	.....	117 43	16 54	222 34
County bonds, int. and indebtedness	738 63	85 98	2 38	1 73	.....	.....	1,174 38	165 33	2,223 43
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	11,152 83	1,251 50	36 66	13 33	.....	.....	15,314 63	1,494 68	32,758 63
School district	81,150 45	8,439 10	100 80	122 81	.....	.....	88,068 55	9,641 05	92,682 56
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	2,738 13	359 97	9 44	106 83	.....	.....	11,028 65	8,238 38	22,536 40
City sewer	.....	.....	.....	.....	.....	.....	2,500 32	.....	2,500 32
Totals	\$182,370 70	\$14,559 09	\$408 30	\$432 60	.....	.....	\$199,642 49	\$37,588 02	\$385,000 30

TAXES LEVIED IN ASOTIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general				\$30 14			\$7,486 40	\$1,423 81	\$8,909 85
State military				1 91			710 41	135 03	847 83
Permanent highway				9 57			3,553 43	678 53	4,244 53
State school				19 20			7,135 97	1,356 68	8,511 85
County general (current expenses)				25 71			9,557 10	1,817 00	11,339 81
County road and bridge				4 28			1,592 35	302 84	1,899 97
County school				42 16			15,673 64	2,979 88	18,695 68
County fair									
County soldiers' and sailors' relief									
County bonds, interest				1 71			637 14	121 14	759 99
County indebtedness									
County sinking									
School district				18 72			14,286 79	2,236 25	16,541 76
River improvement district				81 88			11,478 80	2,481 98	13,867 81
Drainage district									
Dike district									
Irrigation district									
City									
Asotin				4 90			1,298 05	453 50	1,756 45
Clarkston				28 40			3,073 80	592 80	3,998 00
Totals				\$308 53			\$76,479 88	\$14,881 97	\$91,867 88

TAXES LEVIED IN BENTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,315 87	\$380 71	\$15 41	\$23 81			\$1,783 71	\$259 15	\$12,778 06
State military	944 02	84 75	1 48	2 59			171 65	24 94	1,229 73
Permanent highway	4,682 05	420 09	7 35	11 85			850 81	123 61	6,086 28
State school	9,364 09	840 18	14 70	22 70			1,701 62	247 22	12,190 51
County general (current expenses)	18,728 19	1,680 86	29 40	45 42			3,408 24	494 46	24,381 07
County road and bridge	14,874 70	1,289 75	22 56	34 86			2,612 13	379 51	18,713 51
County school	7,903 41	1,700 15	12 25	18 82			1,418 01	206 02	10,158 76
County library	41 07	3 68	07	10			7 46	1 06	53 48
County soldiers' and sailors' relief	123 21	11 06	19	30			22 89	3 25	160 89
County bonds, interest									
County indebtedness									
County sinking									
Road district	9,917 80	895 81	15 82	12 40			5,970 59	867 45	17,679 87
School district	21,519 87	2,401 06	46 55	118 09			144,674 79	21,019 85	190,079 70
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City	2,834 53	822 10	7 11	80 81			33,783 82	4,901 06	41,379 50
Totals	\$99,948 96	\$9,529 68	\$172 89	\$371 05			\$196,350 22	\$23,527 12	\$384,899 92

TAXES LEVIED IN CHEHALIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,102 24	\$935 03	\$156 41	\$7 31	\$937 71	\$4 80	\$43,446 05	\$0,704 74	\$61,694 29
State military	484 50	60 30	14 35	7 70	60 56	4 45	4,600 80	921 53	6,143 44
Permanent highway	2,429 17	302 34	74 47	3 47	303 62	2 23	23,065 08	4,620 41	30,900 34
State school	4,361 63	605 09	149 04	6 96	607 64	4 57	46,161 45	9,247 09	61,643 47
County general (current expenses)	12,684 74	1,573 78	338 36	13 17	1,535 42	11 88	130,442 27	24,127 05	160,837 22
County road and bridge	6,326 71	787 45	133 95	9 06	790 76	5 85	60,073 43	12,033 73	80,220 09
County school	6,133 54	764 06	133 19	8 79	767 27	5 73	53,233 61	11,376 40	77,337 94
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	3,831 07	433 05	113 97	5 56	435 08	3 65	35,850 92	7,332 00	49,210 30
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	11,983 04	1,532 91	61 21	3 15	.....	.....	31,410 56	7,332 05	112,827 96
School district	11,206 02	1,422 77	453 07	22 56	1,919 87	14 43	124,301 52	27,470 30	167,401 13
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	4,364 02	532 55	850 02	41 24	3,340 10	30 34	110,933 84	43,780 35	164,911 46
Totals	\$39,966 95	\$5,754 33	\$2,649 04	\$127 00	\$11,007 08	\$34 17	\$725,163 23	\$153,776 33	\$976,523 16

TAXES LEVIED IN CHELAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,922 10	\$425 71	\$18 70	\$104 76	.....	.....	\$15,987 91	\$2,554 76	\$23,083 94
State military	570 68	40 54	1 73	9 98	.....	.....	1,806 37	243 31	2,574 66
Permanent highway	2,853 38	202 72	8 90	49 89	.....	.....	9,041 86	1,216 55	13,573 30
State school	5,708 77	405 44	17 81	99 77	.....	.....	15,083 72	2,438 11	24,746 63
County general (current expenses)	11,350 12	804 38	35 42	138 44	.....	.....	35,963 52	4,839 13	53,106 06
County road and bridge	9,823 32	638 26	30 67	171 83	.....	.....	31,144 19	4,190 35	46,033 62
County school	9,511 23	675 73	29 68	166 29	.....	.....	30,139 54	4,055 13	44,577 70
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	158 52	11 26	49	2 77	.....	.....	502 82	67 59	742 95
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	1,535 21	112 62	4 95	27 71	.....	.....	5,023 26	675 35	7,429 61
Road district	10,269 44	724 23	33 73	119 46	.....	.....	26,373 22	2,173 07	39,638 20
School district	17,231 43	1,208 04	55 79	553 08	.....	.....	96,710 01	13,077 09	127,840 49
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wenatchee	2,001 14	141 32	2 32	249 45	.....	.....	31,901 22	6,957 77	40,946 82
Oshmore	427 23	30 39	2 25	21 33	.....	.....	1,831 09	705 54	3,049 51
Leavenworth	1,060 77	84 06	1 45	1 53	.....	.....	2,074 29	573 44	3,069 54
Chehalis .....	.....	.....	.....	20 07	.....	.....	1,613 17	434 29	2,122 53
Lake side .....	.....	.....	.....	4 41	.....	.....	542 68	136 05	740 14
Totals	\$73,553 44	\$5,566 70	\$244 62	\$1,798 77	.....	.....	\$310,709 21	\$44,449 95	\$441,322 69

TAXES LEVIED IN CLALLAM COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$7 06	\$17 66			\$18,153 17	\$911 85	\$19,069 76
State military			1 72	1 72			1,773 09	59 07	1,834 58
Permanent highway			3 39	8 46			8,066 64	436 84	9,145 38
State school			6 75	16 84			17,308 88	869 44	18,201 88
County general (current expenses)			23 04	57 51			59,108 38	2,968 82	62,152 75
County road and bridge			9 87	24 65			25,380 02	1,272 35	26,656 89
County school			6 58	16 43			16,886 63	845 24	17,757 88
County fair									
County soldiers' and sailors' relief			09	25			253 51	12 72	266 27
County bonds interest			1 98	4 84			4,981 54	250 23	5,238 59
County indebtedness			4 86	12 15			12,496 17	627 69	13,140 87
County sinking									
Road district				41 05			78,829 51	2,930 80	79,800 06
School district			32 92	85 88			31,699 07	4,387 39	36,175 98
River improvement district			1 48	3 70			3,799 50	190 86	3,996 53
Drainage district									
Dike district									
Irrigation district			03	08			84 44	4 24	88 70
Circulating library			65 84	70 29			18,992 72	1,391 45	20,620 30
City									
Totals			\$164 60	\$861 82			\$298,888 79	\$17,161 45	\$311,076 19

TAXES LEVIED IN CLARKE COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,757 69	\$666 19	\$0 17	\$135 71	\$121 22	.....	\$22,437 26	\$3,854 73	\$31,972 99
State military	2,870 92	79 94	02	16 21	14 54	.....	9,692 46	462 57	3,836 74
Permanent highway	2,093 33	233 12	08	59 7	53 34	.....	9,872 29	1,696 07	14,063 00
State school	4,597 33	639 54	17	130 80	116 87	.....	21,539 77	3,700 55	30,694 08
County general (current expenses)	8,563 84	1,199 14	32	244 33	218 20	.....	40,337 00	6,988 47	57,551 30
County road and bridge	7,612 30	1,065 90	23	217 18	198 06	.....	35,809 73	6,167 64	51,156 98
County school	9,515 37	1,332 37	35	271 43	242 44	.....	44,374 71	7,709 56	63,946 23
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	2,283 09	319 77	08	65 15	53 19	.....	10,769 96	1,850 25	15,347 09
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	11,912 17	1,754 63	.....	55 12	213 75	.....	45,539 65	4,322 68	63,918 00
School district	11,786 98	1,493 76	23	240 40	192 47	.....	45,613 12	9,532 01	68,499 02
River land permanent district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tulko district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	5,066 26	562 23	98	653 20	299 94	.....	46,912 63	12,771 24	66,266 55
Totals	\$63,729 98	\$9,406 64	\$2 73	\$2,083 90	\$1,724 41	.....	\$326,538 63	\$59,125 77	\$467,637 06

TAXES LEVIED IN COLUMBIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$3,258 84	\$222 11	\$10 88	\$80 16	.....	.....	\$10,397 84	\$1,680 60	\$15,470 43
State military	304 39	20 75	1 02	2 81	.....	.....	969 08	156 98	1,445 08
Permanent highway	1,557 79	106 17	5 20	14 41	.....	.....	4,808 25	808 36	7,886 18
State school	3,115 60	212 84	10 40	23 83	.....	.....	9,816 50	1,606 73	14,790 40
County general (current expenses)	6,213 29	423 46	20 75	57 50	.....	.....	19,575 89	3,203 85	29,494 44
County road and bridge	3,312 56	225 76	11 06	30 65	.....	.....	10,437 09	1,708 30	15,725 42
County school	3,989 26	268 48	13 15	38 45	.....	.....	12,411 87	2,081 50	18,700 51
County fair	429 74	29 29	1 48	3 98	.....	.....	1,854 00	221 61	2,040 05
County soldiers' and sailors' relief	71 63	4 88	24	66	.....	.....	225 66	36 98	840 00
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	1,074 34	73 22	3 58	9 94	.....	.....	3,885 00	554 04	5,100 12
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	7,196 72	487 99	24 91	37 86	.....	.....	20,186 45	2,116 58	30,000 51
School district	9,465 32	642 82	31 47	96 06	.....	.....	23,305 59	5,096 11	38,686 86
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dayton	910 04	100 56	3 00	138 40	.....	.....	18,439 10	7,009 60	21,650 70
Starbuck	58 41	3 51	61	1 44	.....	.....	509 40	239 26	862 63
Totals	\$40,907 98	\$2,820 84	\$137 70	\$469 14	.....	.....	\$180,781 23	\$26,515 45	\$201,632 28

TAXES LEVIED IN COWLITZ COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$3,202 40	\$940 31	\$27 60	\$57 98	...	...	\$18,154 14	\$2,540 18	\$24,852 56
State military	804 17	79 82	2 63	8 85	...	...	1,724 31	241 26	2,800 54
Permanent highway	1,526 59	400 53	13 16	41 92	...	...	8,654 13	1,210 91	11,847 29
State school	3,063 18	801 15	26 32	88 83	...	...	17,808 26	2,421 83	23,094 27
County general (current expenses)	5,739 07	1,505 98	49 46	157 57	...	...	32,534 31	4,552 33	44,538 67
County road and bridge	4,591 25	1,204 74	39 57	126 06	...	...	26,027 46	3,641 85	35,630 93
County school	4,671 60	1,225 82	40 26	128 23	...	...	26,482 98	3,705 53	36,254 47
County fair .....	...	...	...	...	...	...	...	...	...
County soldiers' and sailors' relief	229 55	60 23	1 98	6 30	...	...	1,301 37	182 10	1,781 54
County bonds, interest	648 52	170 17	5 53	17 30	...	...	3,676 37	514 42	5,062 86
County indebtedness .....	...	...	...	...	...	...	...	...	...
County sinking .....	...	...	...	...	...	...	...	...	...
Horticulture	137 74	36 14	1 18	3 78	...	...	780 82	109 27	1,068 98
Road district	10,185 16	2,684 68	73 97	226 45	...	...	53,067 71	5,223 99	76,450 93
School district	7,325 53	1,923 11	63 37	197 01	...	...	31,278 20	6,670 73	47,457 95
River improvement district .....	...	...	...	...	...	...	...	...	...
Drainage district .....	...	...	...	...	...	...	...	...	...
Dike district .....	...	...	...	...	...	...	...	...	...
Irrigation district .....	...	...	...	...	...	...	...	...	...
City	1,229 34	310 61	23 23	80 45	...	...	6,615 78	3,441 94	11,701 34
Totals	\$42,844 11	\$11,243 29	\$363 30	\$1,165 73	...	...	\$233,596 79	\$84,455 39	\$522,672 61

TAXES LEVIED IN DOUGLAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,806 21	\$190 06	\$4 70	\$96 87	.....	.....	\$15,279 74	\$2,290 20	\$20,567 77
State military	261 04	16 75	44	8 43	.....	.....	1,421 87	210 25	1,913 28
Permanent highway	1,805 22	83 75	2 20	17 15	.....	.....	7,106 85	1,061 25	9,566 42
State school	2,675 69	171 66	4 50	35 15	.....	.....	14,569 06	2,155 07	19,611 18
County general (current expenses)	2,218 86	142 86	3 74	29 16	.....	.....	12,061 66	1,787 15	16,262 92
County road and bridge	2,610 43	167 48	4 40	34 80	.....	.....	14,213 72	2,102 51	19,182 84
County school	3,654 60	234 47	6 15	48 02	.....	.....	19,899 20	2,943 51	26,785 96
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	97 90	6 27	17	1 29	.....	.....	583 01	78 84	717 48
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	7,961 53	512 67	14 75	97 90	.....	.....	39,514 79	4,498 06	52,899 69
School district	3,854 06	241 77	5 95	130 02	.....	.....	36,564 54	7,398 02	45,194 86
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County teachers' institute	32 63	2 10	06	43	.....	.....	177 67	23 23	239 16
City	210 58	12 24	.....	41 20	.....	.....	3,916 44	3,718 92	7,899 88
Totals	\$27,688 75	\$1,771 57	\$47 06	\$474 92	.....	.....	\$165,578 04	\$23,290 06	\$223,700 33

TAXES LEVIED IN FERRY COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,263 82	\$149 81	.....	\$9 61	.....	.....	\$2,462 85	\$1,076 77	\$5,002 86
State military	205 96	13 68	.....	87	.....	.....	224 01	97 96	542 42
Permanent highway	995 63	65 88	.....	4 23	.....	.....	1,082 84	478 52	2,623 00
State school	2,337 74	164 71	.....	9 98	.....	.....	2,542 76	1,111 98	6,187 07
County general (current expenses)	8,686 07	584 78	.....	37 63	.....	.....	9,610 97	4,202 86	23,272 21
County road and bridge	2,657 79	175 89	.....	11 29	.....	.....	2,830 87	1,264 16	7,000 00
County school	4,014 86	265 69	.....	17 05	.....	.....	4,366 94	1,909 64	10,574 18
County soldiers' and sailors' relief	37 55	2 49	.....	16	.....	.....	40 85	17 86	98 91
County bonds, interest	730 39	48 37	.....	3 10	.....	.....	734 99	347 64	1,924 99
County indebtedness	1,518 75	100 51	.....	6 45	.....	.....	1,651 98	722 38	4,000 02
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	3,340 79	221 06	.....	8 29	.....	.....	3,126 26	1,497 85	8,194 22
School district	6,538 13	437 65	.....	30 26	.....	.....	7,438 60	3,470 37	17,915 01
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County cemetery	37 55	2 49	.....	16	.....	.....	40 85	17 86	98 91
City, Republic	177 09	11 45	.....	19 75	.....	.....	1,875 46	1,200 85	3,254 60
Totals	\$33,692 51	\$2,234 38	.....	\$158 68	.....	.....	\$68,149 68	\$17,411 65	\$91,646 90

TAXES LEVIED IN FRANKLIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,890 42	\$884 60	\$23 99	.....	.....	\$9,773 96	\$1,027 17	\$21,210 11
State military	596 84	88 50	2 27	.....	.....	922 68	96 96	2,002 25
Permanent highway	4,464 19	417 82	11 82	.....	.....	4,613 80	484 88	10,011 16
State school	8,968 88	885 05	23 64	.....	.....	9,226 88	969 65	20,022 80
County general (current expenses)	20,900 90	1,946 12	52 77	.....	.....	21,502 64	2,259 77	46,692 20
County road and bridge	1,140 05	108 17	2 88	.....	.....	1,172 88	123 26	2,545 24
County school	5,329 20	495 87	13 43	.....	.....	5,473 89	875 21	11,877 60
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	13,575 24	1,224 40	83 19	.....	.....	13,185 24	944 12	28,962 19
School district	10,230 07	1,295 87	24 85	.....	.....	18,247 12	1,766 55	31,583 96
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....
Connell	182 83	19 80	.....	.....	.....	151 98	85 22	859 48
Kahlotus	111 80	6 45	.....	.....	.....	806 86	227 96	650 07
Pasco	1,946 64	257 25	.....	.....	.....	9,270 74	1,383 61	12,708 24
Totals	\$77,107 26	\$7,541 60	\$137 34	.....	.....	\$88,544 29	\$9,894 21	\$188,574 80

TAXES LEVIED IN GARFIELD COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$531 48	\$34 69	\$1 02	\$23 58	.....	.....	\$7,703 08	\$1,501 14	\$9,844 99
State military	55 51	3 32	05	2 27	.....	.....	7,735 29	143 23	4,869 75
Permanent highway	277 52	16 97	47	11 27	.....	.....	8,678 47	176 44	4,686 74
State school	555 02	33 12	57	23 82	.....	.....	7,832 97	1,432 90	9,397 50
County general (current expenses)	1,017 56	60 75	1 77	41 29	.....	.....	13,430 42	2,635 98	17,223 72
County road and bridge	523 61	31 54	1 92	21 47	.....	.....	7,002 81	1,364 66	8,960 00
County school	740 04	44 17	1 27	30 04	.....	.....	9,808 94	1,910 53	12,529 99
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	13 22	79	02	54	.....	.....	175 07	84 11	223 76
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	132 15	7 88	23	5 36	.....	.....	1,760 70	341 17	2,237 49
District horticultural	29 07	1 79	06	1 19	.....	.....	885 16	76 04	492 25
Road district	609 67	36 22	1 02	19 87	.....	.....	10,674 78	1,569 56	12,911 11
School district	961 60	57 94	1 73	82 45	.....	.....	10,911 88	3,137 49	15,172 54
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	820 51	31 27	99	54 88	.....	.....	5,190 40	2,664 68	8,482 23
Totals	\$9,041 96	\$859 99	\$10 55	\$316 23	.....	.....	\$78,842 42	\$17,507 91	\$108,079 06

TAXES PAID BY TAXPAYER IN GRANT COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephones property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,897 91	\$379 14	\$25 84	\$22 66	.....	.....	\$18,111 80	\$2,070 08	\$31,008 23
State military	4,946 69	84 09	3 47	2 16	.....	.....	1,733 88	138 01	2,965 80
Board of Highway	4,699 01	457 40	13 27	10 70	.....	.....	8,568 94	938 84	14,731 93
State school	9,415 93	838 82	24 59	21 45	.....	.....	17,269 87	1,939 27	29,468 87
County general (current expenses) ..	15,065 08	1,837 82	39 33	34 49	.....	.....	27,660 70	3,169 12	47,188 44
County road and bridge	2,872 82	344 01	10 11	8 87	.....	.....	7,067 06	810 00	12,122 89
County school	7,745 65	688 02	20 23	17 73	.....	.....	14,174 07	1,620 00	24,266 76
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County horticulture	645 47	57 33	1 69	1 43	.....	.....	1,181 17	138 00	2,023 14
Road district	13,230 63	1,208 92	82 67	81 42	.....	.....	25,189 99	1,868 90	41,614 90
School district	23,810 56	2,146 98	69 89	70 91	.....	.....	51,860 74	7,063 74	84,501 31
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	2,768 83	218 67	3 98	21 96	.....	.....	4,866 04	4,443 46	12,311 74
Totals	\$92,162 60	\$9,212 70	\$232 57	\$243 80	.....	.....	\$17,708 75	\$24,268 97	\$302,321 49

TAXES LEVIED IN ISLAND COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general							\$2,470 61	\$416 95	\$2,887 56
State military							247 07	41 69	288 76
Permanent highway							1,285 81	208 47	1,494 28
State school							2,470 61	416 95	2,887 56
County general (current expenses)							10,980 47	1,853 15	12,833 62
County road and bridge							4,117 68	694 98	4,812 61
County school							6,862 79	1,153 22	8,021 01
County fair							41 19	6 94	48 13
County soldiers' and sailors' relief									
County bonds interest									
County indebtedness							5,400 24	926 57	6,416 81
County sinking									
Hotel terminal							411 77	69 49	481 26
Road district							12,465 36	2,131 17	14,596 53
School district							14,243 51	2,508 26	16,746 77
River improvement district									
Drainage district									
Dike district									
Irrigation district									
Abstract over rolls							4 63		4 63
City, Coupeville							65 40	13 57	78 97
City park							272 48	58 56	331 04
City current expense							364 23	73 51	437 74
City road and street									
Totals							\$51,733 85	\$10,571 42	\$72,304 77

TAXES LEVIED IN JEFFERSON COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$738 99	\$126 79	\$6 95	\$53 30	.....	\$0 28	\$13,246 82	\$1,231 38	\$15,404 46
State military	68 97	11 83	65	4 97	.....	02	1,236 87	114 98	1,487 74
Permanent highway	344 86	59 17	3 24	24 87	.....	10	6,181 85	574 64	7,188 73
State school	706 14	121 16	6 65	50 98	.....	23	12,068 07	1,176 65	14,719 82
County general (current expenses)	1,477 97	253 59	13 91	106 61	.....	45	23,498 64	2,462 76	30,808 93
County road and bridge	459 81	78 89	4 33	33 17	.....	14	8,242 46	766 19	9,584 99
County school	821 10	40 88	7 73	59 23	.....	25	14,718 69	1,368 30	17,116 08
County horticulture	32 84	5 64	81	2 37	.....	01	588 74	54 73	684 64
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	377 70	64 81	3 55	27 24	.....	11	6,770 60	639 37	7,873 38
County indebtedness	1,477 97	253 59	13 91	106 61	.....	45	23,498 64	2,462 75	30,808 92
County sinking	164 22	28 18	1 54	11 84	.....	06	2,943 74	273 64	3,423 21
Road district	826 25	141 75	7 50	28 21	.....	.....	14,733 73	871 86	16,639 35
School district	1,048 43	179 98	11 86	183 65	.....	1 10	30,377 71	4,349 46	36,151 64
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	232 99	48 62	4 45	223 74	.....	1 70	15,798 22	3,872 05	23,231 77
Totals	\$6,828 24	\$1,514 83	\$33 08	\$916 74	.....	\$4 83	\$138,534 33	\$30,203 51	\$215,086 66

TAXES LEVIED IN KING COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$30,691 85	\$3,826 85	\$127 05	\$3,814 43	\$15,271 96	.....	\$338,418 86	\$38,111 92	\$308,262 44
State military	2,905 46	362 23	12 02	361 00	1,259 40	.....	37,243 17	5,501 29	47,541 56
Permanent highway	14,534 07	1,812 82	60 05	1,806 53	6,238 40	.....	186,816 98	27,821 80	238,337 10
State school	29,377 94	3,662 64	121 61	3,661 13	12,703 80	.....	376,576 83	55,624 05	481,717 70
County general (current expenses)	43,581 87	5,433 48	130 40	5,416 42	18,945 97	.....	558,398 27	82,468 07	714,819 43
County road and bridge	15,206 86	1,895 76	62 94	1,889 81	6,575 42	.....	194,913 83	28,790 82	249,334 49
County school	33,281 85	4,149 35	137 76	4,136 32	14,391 96	.....	426,618 25	63,015 70	545,731 19
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	1,098 30	136 98	4 55	136 50	474 98	.....	14,078 40	2,079 52	18,009 13
County bonds, interest and matur- ing bonds	6,344 53	791 13	26 26	788 65	2,744 02	.....	31,240 23	12,015 90	104,051 02
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticulture	136 12	24 33	81	24 25	84 37	.....	2,801 07	369 43	3,199 33
Road district	50,153 82	6,317 59	87 25	334 15	649 23	.....	116,330 82	12,088 19	186,171 05
School district	75,671 70	9,326 37	296 48	9,114 02	31,470 30	.....	961,872 19	140,879 79	1,228,651 55
River improvement district	1,893 71	228 12	7 57	227 40	791 22	.....	23,458 59	3,464 37	30,008 23
Drainage district	22 13	.....	.....	.....	49 83	.....	5,196 14	.....	5,338 00
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City of Seattle (all limits)	46,008 30	5,395 73	617 13	27,038 50	95,732 73	.....	2,487,322 39	387,021 59	3,060,276 41
Town	6,068 87	942 73	11 29	168 83	79 27	.....	24,895 71	4,821 74	36,979 49
Port of Seattle	3,312 41	412 97	18 71	411 67	1,432 83	.....	42,459 64	6,271 70	54,514 45
County park	610 11	76 06	2 52	75 83	293 84	.....	7,330 96	1,155 19	10,004 21
Totals	\$301,533 95	\$44,794 14	\$1,769 39	\$39,446 04	\$207,092 85	*	\$5,941,438 33	\$391,211 06	\$7,577,320 79

* Small amount on office furniture.

TAXES LEVIED IN KITSAP COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$4 38	\$62 50			\$10,806 42	\$1,474 10	\$12,844 35
State military				6 89			1,210 84	101 32	1,819 04
Permanent highway			2 06	29 56			5,110 33	697 80	5,889 24
State school			4 15	59 65			10,810 32	1,406 80	11,780 92
County general (current expenses)			15 28	207 46			35,861 97	4,891 69	40,977 10
County road and bridge			1 80	25 38			4,482 75	611 65	5,122 14
County school			9 00	129 67			22,413 73	3,063 29	25,610 69
County fair									
County soldiers' and sailors' relief									
County bonds, interest			18	2 59			448 27	61 17	512 21
County indebtedness									
County sinking									
Road district									
School district			12 57	90 70			29,467 40	3,369 59	32,987 26
River improvement district			13 06	387 44			51,178 67	6,347 64	57,926 81
Drainage district									
Dike district									
Irrigation district									
City			27	3 89			672 41	91 70	768 32
Port Orchard									
Charleston				49 00			2,046 44	436 00	2,851 44
Bramerton				19 86			1,248 50	83 70	1,890 15
Poulsbo				62 70			6,693 45	1,064 77	7,810 92
				5 33			883 50	268 29	697 12
Totals			\$93 88	\$1,106 26			\$132,236 50	\$22,941 07	\$207,467 71

TAXES LEVIED IN KITITAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$13,948 98	\$1,948 86	\$53 78	\$38 47	.....	\$2 53	\$17,426 67	\$4,067 29	\$37,476 58
State military	1,291 57	180 45	4 96	5 41	.....	23	1,613 58	8,873 82	3,470 04
Permanent highway	6,651 60	929 32	25 64	27 88	.....	1 20	8,309 94	1,925 19	17,870 77
State school	13,308 20	1,868 68	51 28	55 76	.....	2 41	16,619 88	3,850 57	35,741 53
County general (current expenses)	41,976 10	5,964 62	161 82	175 96	.....	7 61	52,441 36	12,149 24	112,776 70
County road and bridge	3,228 98	451 12	12 45	13 54	.....	3 17	4,083 95	984 56	8,675 14
County school	17,500 81	2,445 09	67 47	73 36	.....	.....	21,884 01	5,065 30	47,019 21
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	322 90	45 11	1 25	1 36	.....	06	403 40	83 46	367 54
County bonds, interest	3,839 30	550 37	15 17	16 82	.....	71	4,921 42	1,140 16	10,583 65
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	19,419 09	2,685 69	75 00	.....	.....	.....	21,175 53	3,465 83	46,821 19
School district	20,204 62	2,914 82	89 63	331 38	.....	4 21	41,132 81	12,865 12	77,542 59
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	5,012 84	798 29	14 51	349 30	.....	25 74	84,051 98	14,419 17	64,686 88
Totals	\$146,799 94	\$20,667 37	\$672 98	\$1,108 98	.....	\$48 46	\$223,994 53	\$30,319 51	\$453,511 77

TAXES LEVIED IN KLICKITAT COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,057 10	\$958 94	.....	\$44 49	.....	.....	\$18,023 73	\$1,721 39	\$24,245 70
State military	877 78	38 66	.....	4 31	.....	.....	1,263 23	166 83	2,349 80
Permanent highway	4,309 10	189 81	.....	21 17	.....	.....	6,196 33	818 99	11,535 40
State school	8,618 20	379 61	.....	42 33	.....	.....	12,392 68	1,687 97	23,070 79
County general (current expenses)	17,954 62	700 87	.....	88 22	.....	.....	25,832 33	3,412 48	48,073 57
County road and bridge	13,964 68	615 11	.....	68 60	.....	.....	20,060 72	2,654 12	37,833 23
County school	10,254 07	451 67	.....	50 37	.....	.....	14,744 96	1,948 88	27,449 97
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	997 48	43 94	.....	4 90	.....	.....	1,434 33	189 83	2,070 23
County indebtedness	2,114 65	58 15	.....	10 39	.....	.....	3,040 79	401 91	5,660 89
County sinking	588 49	26 36	.....	2 94	.....	.....	860 40	113 76	1,002 14
Road district	27,139 85	1,225 45	.....	162 68	.....	.....	33,109 16	6,294 05	72,361 20
School district	12,179 40	533 03	.....	117 60	.....	.....	23,069 36	4,549 92	40,669 81
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goldendale .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
White Salmon .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State horticultural	279 29	12 30	.....	1 37	.....	.....	2,475 07	2,245 43	4,720 50
Totals	\$108,344 71	\$4,708 90	.....	\$619 37	.....	.....	\$170,609 47	\$27,176 55	\$311,549 00

TAXES LEVIED IN LEWIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,678 77	\$941 08	\$28 08	\$71 23	\$173 10	.....	\$82,550 97	\$4,611 28	\$42,055 22
State military	428 84	85 66	2 68	6 48	15 65	.....	2,098 87	1,419 81	3,514 11
Permanent highway	2,211 79	446 28	13 70	88 67	81 85	.....	15,827 08	2,179 80	20,538 98
State school	4,444 84	884 88	27 81	87 67	163 49	.....	30,223 41	4,380 08	40,802 46
County general (current expenses) ..	10,814 88	2,076 89	63 83	157 08	279 89	.....	71,730 10	10,165 08	94,917 18
County road and bridge	8,668 86	1,712 66	52 64	129 50	312 80	.....	56,138 63	8,884 02	78,232 21
County school	10,627 25	2,119 41	65 14	160 27	387 21	.....	78,239 72	10,875 24	96,874 24
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief ..	21 27	4 23	13	33	79	.....	147 96	20 96	196 70
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	1,882 87	278 81	8 85	21 04	50 86	.....	9,617 88	1,862 41	12,750 86
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	14,714 88	2,869 88	88 80	170 87	201 49	.....	101,882 97	9,080 76	128,068 22
School district	11,476 88	2,894 11	80 97	207 08	648 06	.....	66,680 89	14,889 41	96,826 84
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	319 00	64 23	1 97	4 85	11 73	.....	2,219 41	814 40	2,885 88
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....	.....
Centralia, No. 5	287 11	50 76	1 23	5 65	37 40	.....	2,692 40	198 45	3,198 00
Centralia, No. 6	1,588 41	386 46	11 10	140 59	209 44	.....	17,688 89	6,115 24	24,145 10
Chehalls	1,549 19	871 04	12 82	18 86	614 68	.....	16,069 97	6,248 81	24,876 82
Winlock	655 27	170 48	7 13	7 64	.....	.....	1,274 40	706 23	2,820 18
Toledo .....	.....	.....	.....	91	407 94	.....	407 94	126 90	635 75
Little Falls	404 71	106 19	4 89	1 73	.....	.....	589 23	895 44	1,451 89
Pe Ell	164 84	28 44	.....	60	.....	.....	544 45	273 10	1,011 43
Totals	\$79,627 71	\$15,000 62	\$471 20	\$1,206 42	\$8,286 43	.....	\$806,629 71	\$79,667 88	\$979,178 87

TAXES LEVIED IN LINCOLN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$9,306 36	\$933 62	\$30 77	\$59 62	.....	.....	\$25,079 26	\$5,608 59	\$31,068 23
State military	899 16	95 04	2 97	8 66	.....	.....	3,859 30	541 89	4,937 02
Permanent highway	4,495 83	475 17	14 87	43 29	.....	.....	16,946 50	2,709 47	24,686 13
State school	8,991 66	960 35	29 73	86 60	.....	.....	33,893 00	5,413 98	49,370 26
County general (current expenses)	10,565 19	1,116 67	34 98	101 74	.....	.....	39,824 29	6,367 25	53,010 07
County road and bridge	10,115 60	1,069 15	33 45	97 41	.....	.....	38,129 63	6,006 30	55,541 54
County school	10,565 19	1,116 67	34 98	101 74	.....	.....	39,824 28	6,367 24	53,010 05
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, redemption	859 87	38 01	1 19	3 46	.....	.....	1,355 72	216 76	1,974 31
County indebtedness, interest	899 16	95 04	2 97	8 66	.....	.....	3,859 30	541 89	4,937 02
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	12,596 22	1,371 73	45 39	98 59	.....	.....	49,063 20	5,519 09	68,969 83
River improvement district	24,309 73	2,665 28	64 12	258 73	.....	.....	74,334 93	15,932 64	117,656 05
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	2,793 81	341 21	.....	187 19	.....	.....	16,623 76	10,700 47	30,594 44
Totals	\$96,112 87	\$10,313 54	\$315 32	\$1,053 04	.....	.....	\$361,371 20	\$96,130 52	\$325,304 49

TAXES LEVIED IN MASON COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$341 85	\$105 23	.....	\$12 54	.....	.....	.....	\$976 38	\$11,738 61
State military	31 79	9 78	.....	1 17	.....	.....	.....	90 73	1,061 43
Permanent highway	162 51	50 02	.....	5 96	.....	.....	.....	464 15	5,530 33
State school	325 08	100 07	.....	11 82	.....	.....	.....	923 46	11,162 57
County general (current expenses)	771 61	237 52	.....	28 30	.....	.....	.....	2,205 82	26,496 70
County road and bridge	747 33	230 05	.....	27 40	.....	.....	.....	2,134 48	25,661 96
County school	356 86	109 85	.....	13 09	.....	.....	.....	1,079 25	12,254 00
County fair	18 87	5 82	.....	69	.....	.....	.....	53 90	648 04
County soldiers' and sailors' relief	7 23	2 24	.....	27	.....	.....	.....	30 80	250 11
County bonds, interest	85 92	26 45	.....	3 15	.....	.....	.....	245 39	2,950 28
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	239 60	89 14	.....	10 62	.....	.....	.....	827 12	9,944 18
Road district	1,554 06	478 37	.....	56 92	.....	.....	.....	4,438 54	58,362 82
School district	676 48	208 24	.....	24 81	.....	.....	.....	1,982 12	23,229 00
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	148 99	45 85	.....	5 46	.....	.....	.....	425 54	5,116 08
Totals	\$5,518 21	\$1,698 63	.....	\$202 37	.....	.....	\$106,305 19	\$15,700 73	\$139,486 13

TAXES LEVIED IN OKANOGAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$1,275 97	\$32 44	.....	.....	.....	.....	\$10,305 05	\$3,550 08	\$15,555 09
State military	123 69	7 85	.....	.....	.....	.....	1,043 06	245 25	1,524 33
Permanent highway	558 91	33 05	.....	.....	.....	.....	5,083 26	1,657 21	7,317 73
State school	1,177 82	76 10	.....	.....	.....	.....	10,057 12	3,314 42	14,635 46
County general (current expenses)	3,923 05	253 87	.....	.....	.....	.....	33,557 09	11,043 03	48,754 89
County road and bridge	1,472 27	95 12	.....	.....	.....	.....	12,553 91	4,143 03	18,594 33
County school	2,453 79	159 54	.....	.....	.....	.....	20,973 17	6,905 05	30,490 55
County publicity	104 30	12 63	.....	.....	.....	.....	1,077 89	532 40	2,439 24
County horticultural inspection	147 23	9 51	.....	.....	.....	.....	1,233 39	414 30	1,829 43
County indebtedness, or redemption	294 45	19 02	.....	.....	.....	.....	2,516 79	523 61	3,653 87
County repair	122 69	7 98	.....	.....	.....	.....	1,043 86	245 25	1,324 53
Road district	2,407 50	155 55	.....	.....	.....	.....	20,973 17	6,905 05	30,441 27
School district	1,884 91	121 79	.....	.....	.....	.....	35,381 12	12,475 33	50,873 20
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	92 53	5 98	.....	.....	.....	.....	.....	.....	.....
Totals	\$16,163 16	\$1,044 31	.....	.....	.....	.....	\$162,045 37	\$3,943 89	\$235,723 39

TAXES LEVIED IN PACIFIC COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$1,257 17	\$237 04	\$3 90	\$23 49	.....	.....	\$24,069 24	\$3,423 96	\$28,049 70
State military	124 82	22 90	39	2 77	.....	.....	2,833 97	235 06	2,719 90
Permanent highway	604 63	111 34	1 83	13 30	.....	.....	11,805 25	1,133 82	13,174 91
State school	1,228 66	226 26	3 73	27 19	.....	.....	22,975 18	2,313 77	26,774 70
County general (current expenses)	2,535 33	466 80	7 69	56 13	.....	.....	47,400 11	4,774 46	55,249 60
County road and bridge	1,660 20	237 32	4 73	34 53	.....	.....	29,174 84	2,968 13	33,969 75
County school	1,303 67	240 63	3 96	23 92	.....	.....	24,433 92	2,460 63	28,474 73
County fair	11 70	2 15	04	26	.....	.....	218 51	23 04	255 00
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	1,092 14	201 13	3 31	24 17	.....	.....	20,422 33	2,056 60	23,790 82
County indebtedness	1,950 26	359 15	5 91	43 16	.....	.....	26,463 54	3,673 66	42,490 63
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	3,473 31	647 45	10 47	44 49	.....	.....	59,045 14	3,895 04	67,130 90
School district	3,331 14	550 44	8 33	100 47	.....	.....	53,900 97	7,149 00	65,020 35
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	614 17	102 06	1 83	75 30	.....	.....	20,309 47	5,324 10	26,926 93
Totals	\$19,175 15	\$3,494 85	\$60 12	\$479 25	.....	.....	\$357,906 30	\$33,904 10	\$420,006 27

TAXES LEVIED IN PEND OREILLE COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,022 49	\$430 80	\$5 06	\$20 06	.....	.....	\$5,805 91	\$2,292 67	\$12,457 08
State military	1,386 78	41 42	49	1 53	.....	.....	553 25	211 80	1,200 67
Permanent highway	1,033 80	207 12	2 44	9 65	.....	.....	2,700 30	1,059 98	6,008 38
State school	3,536 84	410 02	4 84	19 15	.....	.....	5,537 95	2,101 00	11,910 70
County general (current expenses)	12,378 90	1,325 55	15 62	61 78	.....	.....	17,864 38	6,777 44	38,431 62
County road and bridge	3,004 23	331 39	3 91	15 45	.....	.....	4,466 06	1,694 36	9,605 40
County school	4,641 34	497 06	5 86	23 17	.....	.....	6,609 12	2,541 54	14,408 11
County horticultural	495 06	53 02	62	2 47	.....	.....	714 57	271 10	1,536 86
County soldiers' and sailors' relief	77 36	8 23	10	39	.....	.....	111 64	42 36	240 13
County bonds, interest	1,547 11	165 70	1 95	7 72	.....	.....	2,233 04	847 13	4,802 70
County bureau insp.	77 36	8 23	10	39	.....	.....	111 64	42 36	240 13
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	14,976 36	1,698 89	19 53	47 21	.....	.....	18,699 51	6,650 19	42,001 69
School district	14,708 04	1,589 85	13 14	83 23	.....	.....	22,213 06	8,232 43	46,989 24
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	4,591 64	.....	4,591 64
City .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newport	411 99	37 79	.....	30 00	.....	.....	3,089 07	1,110 54	3,699 39
Idaho	82 78	10 26	.....	.....	.....	.....	1,008 19	491 62	1,537 85
Totals	\$62,768 55	\$6,725 85	\$73 68	\$322 61	.....	.....	\$95,444 23	\$94,363 87	\$199,508 54

TAXES LEVIED IN PIERCE COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$10,455 85	\$1,864 86	\$64 26	\$1,809 74	\$3,155 11	\$16 69	\$189,897 13	\$25,782 23	\$188,985 92
State military	996 98	177 81	6 11	172 07	299 96	1 59	13,292 62	2,546 41	17,488 07
Permanent highway	4,864 88	886 54	30 55	880 34	1,489 91	7 94	66,463 14	12,782 04	87,465 84
State school	9,968 23	1,777 25	61 25	1,724 72	3,006 59	15 91	133,239 06	25,624 00	175,842 23
County general (current expenses)	18,713 84	3,328 17	114 69	3,229 80	5,630 84	23 79	249,510 44	47,797 59	828,355 16
County road and bridge	11,259 97	2,002 54	69 01	1,943 85	3,388 08	17 92	150,128 50	28,759 44	197,668 76
County school	16,420 79	2,920 87	100 64	2,834 05	4,940 88	26 14	218,967 39	41,940 84	288,121 10
County fair	234 58	41 72	1 44	40 49	70 53	37	3,137 68	599 16	4,116 02
County soldiers' and sailors' relief	170 07	30 25	1 04	29 85	51 17	27	2,267 67	434 39	2,984 11
County bonds, interest	1,524 79	271 13	9 34	263 16	458 79	2 43	20,829 90	3,894 51	26,754 10
County indebtedness	1,968 95	354 62	12 22	344 14	599 95	3 17	26,686 25	5,062 82	34,966 13
County sinking	1,923 51	1,923 51	66 28	1,866 65	3,254 32	17 22	144,208 60	27,624 48	189,771 60
Road district	10,815 59	4,198 20	144 50	4,069 26	7,094 36	37 53	314,890 98	60,220 70	413,668 25
School district	23,577 77	208 60	7 19	203 43	352 92	1 87	15,688 83	2,906 78	20,890 08
River improvement district	1,173 91	208 60	7 19	203 43	352 92	1 87	15,688 83	2,906 78	20,890 08
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	49,971 29	8,857 17	306 26	8,624 50	15,065 95	79 54	695,264 06	137,633 15	873,801 92
Metropolitan park	5,445 41	938 42	33 37	939 81	1,633 45	8 66	72,039 09	13,908 23	95,545 46
Horticultural	175 94	31 29	1 06	30 86	52 84	23	2,345 75	449 87	3,087 01
Totals	\$167,967 84	\$29,857 00	\$1,069 23	\$23,964 22	\$50,581 11	\$267 32	\$2,230,104 45	\$438,985 11	\$2,946,655 81

TAXES LEVIED IN SAN JUAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general			\$3 50	\$27 27			\$2,833 24	\$759 90	\$3,593 20
State military			33	2 53			233 08	70 24	303 08
Permanent highway			1 60	12 88			1,266 86	367 60	1,729 08
State school			3 41	25 99			2,787 93	721 60	3,488 93
County general (current expenses)			9 51	72 45			7,683 36	2,011 60	9,725 92
County road and bridge			1 51	11 60			1,211 49	319 80	1,543 80
County school			7 55	57 50			6,067 43	1,566 55	7,719 08
County fair									
County soldiers' and sailors' relief									
County bonds, interest			04	23			24 23	6 38	30 88
County indebtedness									
County sinking									
District horticultural									
Road district			33	2 53			296 53	70 24	369 03
School district			12 08				8,132 50	1,758 63	9,993 21
River improvement district							3,708 96	906 91	4,615 86
Drainage district									
Dike district									
Irrigation district									
City				108 50			708 60	678 45	1,590 55
Totals			\$40 04	\$316 45			\$35,126 78	\$9,237 40	\$44,740 70

TAXES LEVIED IN SKAGIT COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$6,087 53	\$642 44	\$23 70	\$107 68	.....	.....	\$25,073 96	\$5,938 37	\$87,237 68
State military	587 92	62 50	2 31	16 88	.....	.....	2,441 56	512 54	3,623 25
Permanent highway	2,871 79	305 57	11 27	79 75	.....	.....	11,993 09	2,808 55	17,683 02
State school	5,743 53	611 16	22 54	159 51	.....	.....	23,562 13	5,007 10	35,936 07
County general (current expenses)	18,059 99	1,924 91	71 00	502 40	.....	.....	75,124 96	15,770 41	111,483 67
County road and bridge	13,567 49	1,443 63	53 25	376 80	.....	.....	56,343 72	11,827 80	83,613 74
County school	11,306 24	1,203 07	44 37	314 00	.....	.....	46,353 10	9,856 50	69,677 23
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	30 45	9 64	36	2 51	.....	.....	375 62	78 86	557 44
County bonds, interest	1,356 75	144 36	5 82	37 68	.....	.....	5,634 37	1,182 75	8,361 25
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indigent	1,062 78	113 09	4 17	29 52	.....	.....	4,413 59	926 62	6,549 67
Road district	20,122 80	2,159 14	78 06	288 67	.....	.....	72,300 13	8,668 88	103,732 68
School district	28,271 94	3,269 54	108 69	877 77	.....	.....	105,354 02	25,685 45	154,567 41
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	183 04	.....	.....	.....	.....	.....	20,292 75	.....	20,475 79
Dike district	477 59	.....	.....	.....	.....	.....	75,514 62	.....	75,992 21
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	113 06	12 03	45	3 14	.....	.....	469 53	98 57	686 73
City	3,247 43	237 22	13 47	509 97	.....	.....	31,176 37	15,365 90	50,610 36
Totals	\$113,130 33	\$12,196 44	\$438 96	\$3,865 73	.....	.....	\$564,365 62	\$102,773 13	\$756,242 31

TAXES LEVIED IN SKAMANIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$4,113 63	\$160 73	.....	\$15 23	.....	.....	\$5,337 63	\$543 65	\$10,700 92
State military	411 36	16 07	.....	1 53	.....	.....	536 70	54 37	1,070 09
Permanent highway	1,351 13	72 33	.....	6 87	.....	.....	2,040 44	244 64	4,815 41
State school	3,907 94	152 70	.....	14 51	.....	.....	5,574 25	516 47	10,165 87
County general (current expenses)	5,759 07	225 08	.....	21 89	.....	.....	8,214 68	761 11	14,981 23
County road and bridge	1,645 45	64 29	.....	6 11	.....	.....	2,347 06	217 46	4,280 36
County school	2,379 54	113 51	.....	10 70	.....	.....	4,107 34	380 55	7,490 64
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	205 68	8 04	.....	75	.....	.....	238 33	27 15	535 04
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	13,037 49	512 15	.....	2 92	.....	.....	17,781 08	1,372 34	32,755 93
School district	9,636 26	370 39	.....	82 21	.....	.....	16,125 93	1,535 29	27,700 13
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	333 75	13 02	.....	43 65	.....	.....	435 13	241 84	1,055 39
Totals	\$43,831 30	\$1,707 26	.....	\$305 93	.....	.....	\$33,973 67	\$5,394 40	\$115,612 56

TAXES LEVIED IN SNOHOMISH COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$14,361 87	\$1,606 80	\$37 35	\$333 51	\$2,530 44	.....	\$50,477 93	\$11,611 29	\$80,959 59
State military	1,443 06	161 45	8 75	33 55	254 24	.....	5,071 95	1,106 68	8,134 63
Permanent highway	6,871 71	768 80	17 87	159 76	1,510 74	.....	24,152 12	5,555 64	38,786 64
State school	13,743 42	1,537 61	35 74	319 53	2,421 43	.....	48,304 24	11,111 28	77,473 80
County general (current expenses)	26,789 68	2,998 34	69 69	623 06	4,721 88	.....	94,193 27	21,667 00	151,073 94
County road and bridge	20,202 83	2,200 29	52 54	469 72	3,559 87	.....	71,007 23	16,333 53	113,885 76
County school	26,789 68	2,998 34	69 69	623 06	4,721 88	.....	94,193 27	21,667 00	151,073 94
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	419 17	46 90	1 10	9 75	73 85	.....	1,473 23	338 89	2,362 94
County bonds, interest	2,027 16	226 90	5 27	47 13	357 17	.....	7,124 88	1,693 91	11,427 32
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	7,414 63	829 54	19 28	172 39	1,306 39	.....	26,060 12	5,904 54	41,796 54
Horticultural	171 79	19 22	45	3 90	80 27	.....	608 80	138 80	848 41
Road district	57,306 87	6,557 50	157 10	844 66	3,917 62	.....	121,121 22	24,107 64	213,832 61
School district	43,796 44	4,767 40	119 94	1,546 77	11,348 05	.....	216,551 15	51,611 98	329,942 23
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	1,000 00	.....	1,000 00
Dike district .....	.....	.....	.....	.....	.....	.....	22,064 69	.....	22,064 69
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	12,968 93	1,173 72	27 95	1,597 17	11,486 15	.....	163,668 08	42,206 18	233,228 15
Totals	\$234,327 19	\$25,982 71	\$617 72	\$6,434 49	\$47,940 33	.....	\$947,067 23	\$215,149 45	\$1,477,549 12

TAXES LEVIED IN SPOKANE COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$25,307 25	\$1,583 55	\$71 50	\$1,642 45	\$4,713 93	\$19 77	\$204,354 19	\$35,413 10	\$273,355 77
State military	2,872 55	171 90	6 70	133 93	441 93	1 35	19,135 20	3,319 93	35,627 09
Permanent highway	11,882 75	859 46	33 51	769 51	2,209 06	9 27	95,791 02	16,569 39	123,135 50
State school	23,725 55	1,713 95	67 08	1,639 32	4,419 31	13 53	191,532 05	33,199 73	256,371 02
County general (current expenses) ..	41,892 16	3,023 62	113 10	2,713 02	7,756 41	32 05	337,359 07	53,432 44	451,323 07
County road and bridge	7,343 62	532 06	20 75	476 61	1,367 83	5 74	59,239 21	10,376 12	79,321 99
County school	29,939 39	2,169 15	34 57	1,943 12	5,573 75	23 37	241,733 30	41,594 97	323,339 62
County fair									
County soldiers' and sailors' relief ..	554 39	40 33	1 60	35 05	105 22	44	4,551 43	790 47	6,101 69
County bonds, interest	3,954 30	236 49	11 17	255 64	735 55	3 09	21,930 34	5,333 30	42,711 34
County indebtedness									
County sinking									
Road district	75,620 43	4,994 10	177 41	3,369 31	10,036 76	39 72	433,540 09	79,176 43	623,964 30
River improvement district									
Drainage district									
Dike district									
Irrigation district									
Municipal	23,932 27	2,019 93	146 51	8,379 50	25,133 23	114 72	932,433 50	133,235 06	1,231,005 32
Townships	41,228 74	2,832 22	97 47	229 54	743 00		70,102 24	6,213 33	121,507 49
Totals	\$234,703 39	\$30,507 36	\$336 32	\$22,010 99	\$35,365 03	\$359 15	\$2,091,370 29	\$479,141 07	\$3,552,704 70

TAXES LEVIED IN STEVENS COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$2,983 47	\$192 75	\$6 57	\$53 18	.....	.....	\$14,950 04	\$3,501 63	\$21,687 64
State military	280 72	18 14	62	5 00	.....	.....	1,406 66	339 47	2,040 61
Permanent highway	1,427 04	92 20	3 14	25 43	.....	.....	7,650 85	1,974 53	10,873 54
State school	2,875 27	185 76	6 84	51 25	.....	.....	14,407 85	3,874 64	20,901 11
County general (current expenses)	8,647 43	553 71	19 08	154 30	.....	.....	43,331 84	10,180 08	62,841 44
County road and bridge	1,080 88	69 84	2 88	19 29	.....	.....	5,416 43	1,296 26	7,865 18
County school	5,404 64	349 19	11 80	96 44	.....	.....	27,082 40	6,331 30	39,275 87
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	108 09	6 98	24	1 98	.....	.....	541 65	126 63	735 52
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking and interest	1,815 96	117 32	4 00	32 40	.....	.....	9,099 69	2,127 52	13,134 69
Horticultural	237 86	15 36	52	4 24	.....	.....	1,191 63	273 53	1,739 13
Road district	7,639 03	438 51	17 16	190 10	.....	.....	34,249 31	5,970 14	48,439 25
School district	11,401 78	734 60	24 67	224 53	.....	.....	59,526 54	16,636 12	89,208 29
Drainage improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	1,716 25	.....	.....	.....	.....	.....	11,941 69	.....	13,657 94
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	370 74	23 98	70	35 14	.....	.....	8,381 66	4,639 65	13,961 87
Totals	\$45,989 15	\$2,853 34	\$97 32	\$533 23	.....	.....	\$239,478 29	\$59,736 70	\$645,993 06

TAXES LEVIED IN THURSTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway tract and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$5,257 94	\$991 45	\$31 20	\$217 97	\$1 08	\$14,591 87	\$3,457 55	\$24,655 84
State military	438 38	58 98	2 96	20 66	10	1,833 03	287 73	2,337 00
Permanent highway	2,421 91	469 89	14 78	108 80	51	6,915 96	1,683 65	11,685 00
State school	5,063 59	953 87	30 01	209 70	1 04	14,098 16	3,839 45	23,720 54
County general (current expenses)	13,132 40	2,476 30	77 92	544 40	2 69	36,443 49	8,685 67	61,579 63
County road and bridge	4,983 83	839 77	29 57	206 60	1 02	13,830 51	3,277 29	23,899 79
County school	10,316 53	1,945 33	61 22	427 68	2 10	28,629 23	6,754 22	45,375 78
County fair								
County soldiers' and sailors' relief	74 76	14 10		3 10	01	207 45	49 16	350 55
County bonds, interest								
County indebtedness	4,295 09	808 20	25 43	177 63	83	11,894 35	2,818 47	20,068 13
County sinking								
Road district	14,801 64	2,748 21	9 15	141 60		30,819 98	5,500 62	54,201 46
School district	15,523 47	2,998 57	109 95	895 79	3 83	45,711 53	10,682 10	75,236 30
River improvement district								
Drainage district	100 52					1,069 85		1,160 37
Dike district								
Irrigation district								
City	2,647 34	541 16	297 54	1,514 60	10 20	39,647 51	14,102 36	59,572 55
Totals	\$79,173 40	\$14,980 84	\$650 16	\$4,438 08	\$23 46	\$225,171 98	\$60,630 27	\$404,132 34

TAXES LEVIED IN WAHIAKUM COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephones property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$151 45	\$225 50	.....	\$12 54	.....	.....	\$3,200 84	\$511 70	\$4,081 62
State military	23 90	41 00	.....	2 28	.....	.....	581 88	98 06	742 11
Permanent highway	65 72	112 75	.....	6 27	.....	.....	1,000 17	235 80	2,040 81
State school	125 47	215 25	.....	11 97	.....	.....	3,064 87	438 33	3,506 90
County general (current expenses)	473 00	830 00	.....	45 00	.....	.....	11,637 69	1,831 05	14,842 24
County road and bridge	239 00	410 00	.....	22 80	.....	.....	5,813 80	800 33	7,421 13
County school	268 87	431 25	.....	25 66	.....	.....	6,546 15	1,046 36	8,543 77
County fair	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	5 97	10 25	.....	.....	.....	.....	145 47	23 27	186 53
Road district	597 50	1,025 00	.....	57 00	.....	.....	13,986 81	2,162 94	17,893 25
School district	893 06	110 00	.....	5 80	.....	.....	5,025 75	1,775 55	7,810 16
River improvement district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district	.....	.....	.....	.....	.....	.....	.....	.....	.....
Circulating school library	5 97	10 25	.....	57	.....	.....	145 47	23 27	186 53
City	.....	.....	.....	17 10	.....	.....	192 08	73 23	282 46
Totals	\$2,334 91	\$3,441 25	.....	\$206 15	.....	.....	\$51,984 88	\$9,246 01	\$67,164 70

TAXES LEVIED IN WALLA WALLA COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$11,878 91	\$1,179 10	\$36 11	\$167 73	\$74 19	\$1 90	\$41,720 87	\$7,538 41	\$62,617 22
State military	1,170 34	116 17	3 56	16 62	7 31	19	4,110 43	744 67	6,169 19
Permanent highway	5,861 68	580 84	17 79	82 62	36 55	04	20,552 16	3,723 35	30,845 93
State school	11,352 27	1,226 83	34 51	160 30	70 91	1 80	39,871 13	7,223 31	59,841 11
County general (current expenses)	17,555 04	1,742 51	58 37	247 88	109 65	2 80	61,656 47	11,170 06	92,537 78
County road and bridge	12,873 70	1,277 84	39 14	181 78	80 40	2 06	45,214 74	8,191 38	67,861 04
County school	13,453 87	1,335 93	40 92	190 04	84 06	2 15	47,269 95	8,563 71	70,945 63
County fair	58 51	5 81	18	88	37	01	205 52	37 23	308 46
County soldiers' and sailors' relief									
County bonds, interest									
County indebtedness									
County sinking	2,106 60	209 10	6 40	29 75	13 16	34	7,398 78	1,340 40	11,104 53
District horticulture	351 10	34 85	1 07	4 98	2 19	06	1,233 13	233 40	1,850 76
Road district	19,740 29	1,936 36	60 81	76 14			40,171 36	4,322 19	66,307 15
School district	23,546 95	2,077 95	67 69	357 85	164 47	4 21	73,591 33	15,752 93	115,563 38
River improvement district									
Drainage district									
Dike district									
Irrigation district									
City, Prescott	334 32	20 06	89				989 86	871 19	2,216 34
Totals	\$120,278 53	\$11,643 37	\$392 44	\$1,516 40	\$643 26	\$16 46	\$353,965 76	\$99,722 23	\$558,168 52

TAXES LEVIED IN WHATCOM COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$6,002 51	\$840 02	\$18 11	\$627 20	\$1,459 25	\$1 02	\$87,293 95	\$0,849 20	\$88,143 16
State military	6,686 86	80 30	1 73	50 40	139 43	13	3,554 20	654 68	5,127 83
Permanent highway	3,167 04	399 43	8 61	250 68	698 85	02	17,734 57	3,256 80	25,513 89
State school	6,842 41	799 69	17 24	501 87	1,389 13	1 82	35,506 72	6,520 00	51,078 85
County general (current expenses)	12,969 42	1,638 86	35 33	1,028 56	2,846 98	3 76	72,772 09	13,362 32	104,636 26
County road and bridge	13,063 74	1,647 08	35 50	1,063 74	2,861 24	3 76	73,132 84	13,429 46	106,562 86
County school	16,329 65	2,063 87	44 88	1,292 16	3,576 55	4 70	91,416 06	16,786 73	131,500 10
County fair	134 10	15 64	34	9 82	27 18	04	689 95	127 58	904 65
County soldiers' and sailors' relief	3,863 82	435 89	10 47	304 95	844 05	1 10	21,570 09	3,961 71	31,032 08
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	179 62	23 65	49	14 21	39 34	05	1,005 85	184 65	1,446 85
Road district	8,187 46	1,112 42	21 63	132 15	570 00	.....	25,043 68	5,677 94	41,745 23
School district	18,550 07	2,354 11	44 28	1,416 58	4,327 25	5 83	109,704 98	20,006 50	156,408 54
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Township	16,157 85	2,119 90	31 31	196 21	709 86	.....	43,980 57	9,985 30	72,151 00
City	9,902 27	872 43	41 90	2,417 43	8,040 88	11 84	141,118 02	31,773 82	194,177 09
Totals	\$116,156 72	\$14,447 25	\$311 82	\$9,175 96	\$27,524 49	\$35 90	\$679,246 51	\$122,524 49	\$809,432 94

TAXES LEVIED IN WHITMAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$25,650 86	\$2,188 39	\$93 23	\$127 80	.....	.....	\$44,049 06	\$7,081 60	\$79,175 98
State military	2,442 06	209 30	6 50	12 17	.....	.....	4,188 64	674 20	7,587 87
Permanent highway	12,207 89	1,046 27	82 50	60 83	.....	.....	20,964 06	3,870 31	37,681 86
State school	24,470 44	2,097 22	65 14	121 92	.....	.....	42,021 98	6,755 71	75,882 89
County general (current expenses)	25,888 20	2,175 88	67 53	126 49	.....	.....	45,697 99	7,009 09	78,865 23
County road and bridge	29,693 75	2,544 89	79 04	147 96	.....	.....	50,991 72	8,197 75	91,665 10
County school	34,503 17	2,967 07	91 84	171 91	.....	.....	69,260 71	9,525 52	105,500 22
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	162 68	13 94	43	81	.....	.....	279 37	44 91	502 14
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	819 20	70 21	2 13	4 08	.....	.....	1,406 77	223 16	2,523 60
Road district	38,898 30	8,299 85	102 90	168 20	.....	.....	62,086 94	6,606 96	111,110 15
School district	90,588 70	7,809 54	271 94	625 94	.....	.....	146,108 65	23,564 56	278,969 33
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	13,614 87	1,299 79	36 98	334 45	.....	.....	51,234 43	27,566 89	94,166 41
Totals	\$238,410 12	\$25,762 35	\$925 31	\$1,900 55	.....	.....	\$626,135 23	\$110,651 66	\$933,755 27

TAXES LEVIED IN YAKIMA COUNTY, AS SHOWN BY TAX ROLLS FOR 1911.

FUNDS	Taxes on railway track and right-of- way	Taxes on railway rolling stock, etc.	Taxes on telegraph lines and property	Taxes on telephone property	Taxes on street railways	Taxes on express companies	All other real property	All other personal property	Total
State general	\$6,531 12	\$938 79	\$21 61	\$378 15	\$392 80	\$1 30	\$37,154 89	\$3,922 30	\$74,263 96
State military	622 32	91 84	2 06	35 84	27 90	12	5,446 08	860 18	7,076 27
Permanent highway	3,108 36	458 70	10 29	179 02	139 36	62	27,201 75	4,246 39	35,844 49
State school	6,236 16	920 27	20 64	339 16	279 59	1 24	84,573 69	8,519 86	70,910 11
County general (current expenses)	17,562 74	2,582 87	57 62	1,008 06	784 70	3 43	158,169 41	23,910 83	190,020 06
County road and bridge	8,271 67	1,320 66	27 87	478 40	370 94	1 64	72,886 73	11,800 10	94,066 40
County school	9,862 29	1,459 80	32 73	569 73	443 50	1 97	86,569 08	13,514 07	112,453 17
County fair .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County soldiers' and sailors' relief	22 69	3 35	07	1 31	1 01	.....	193 56	31 00	237 99
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horticultural	385 71	56 92	1 27	22 22	17 31	08	3,875 39	525 93	4,395 83
Road district	19,156 13	2,831 12	.....	296 53	333 33	.....	120,759 15	10,708 09	134,073 45
School district	27,134 15	4,092 37	60 06	1,279 36	995 56	3 61	193,329 08	35,064 86	236,969 06
River improvement district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	327 06	.....	.....	.....	2 12	.....	13,411 30	.....	13,740 47
Dike district	6 28	.....	.....	.....	.....	.....	843 92	.....	850 20
Irrigation district .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City	7,225 98	1,101 25	229 30	3,080 59	1,640 61	13 80	189,697 75	52,968 34	255,923 08
Totals	\$106,421 60	\$15,723 94	\$463 32	\$7,624 41	\$6,373 68	\$27 86	\$953,116 73	\$170,532 96	\$1,299,348 52

RECAPITULATION OF TABLE SHOWING THE AMOUNT OF TAXES LEVIED
FOR ALL PURPOSES, STATE, COUNTY AND MUNICIPAL, THE AMOUNT PAID
BY PUBLIC SERVICE CORPORATIONS AND THE AMOUNT BORNE BY OTHER
PROPERTY IN THE STATE OF WASHINGTON FOR THE YEAR 1911.

	<i>Amount Levied</i>		<i>Distributed</i>
Railway track and right-of-way.....	\$3,281,582 75	State general	\$2,007,972 30
Railway rolling stock, etc.....	371,226 86*	State military	192,425 84
Telegraph lines and property.....	13,721 48	State permanent highway.....	951,995 26
Telephone lines and property.....	159,442 99	State school	1,913,429 24
Street railway property.....	422,927 30	County general (Current expense).....	3,612,012 23
Express companies	777 61†	County road and bridge.....	1,779,766 34
All other real property.....	21,095,615 57	County school	2,681,459 80
All other personal property.....	3,684,939 99	County fair	7,059 11
Aggregate total	\$29,030,234 55	County soldiers' and sailors' relief.....	38,452 62
		County bonds, interest.....	298,594 99
		County indebtedness	246,158 54
		County sinking	90,734 69
		Road district	2,536,969 69
		School district	5,879,552 09
		River improvement district.....	54,577 89
		Drainage district	76,693 75
		Dike district	105,437 74
		Horticultural district	32,983 99
		All other county funds.....	189,154 72
		City	6,834,803 72
		Aggregate total	\$29,030,234 55

*Privilege tax paid direct to state by private car lines amounted to \$3,863.81,
and is not included in amount shown in this statement.

†Privilege tax on express companies paid direct to state, \$57,017.96.

STATEMENT showing amount of state school tax apportioned to each county in the state; the amount of permanent highway tax credited to each county, and the total amount of tax levied against various counties by the state for all purposes, state general, state school, military, permanent highway, public highway and state institutions of higher education, for the year 1911.

COUNTIES	STATE SCHOOL TAX				PERMANENT HIGHWAY TAX		Total amount of state taxes levied against each county by state for all purposes, state general, state school, military, permanent highway, public highway and state institutions of higher education	Total amount received by each county from the state school and permanent highway tax paid by each county	Amount received by state in excess of amount of county in excess of amount	Amount received by state in excess of amount of county in excess of amount
	Amount levied against each county	Amount apportioned to each county (January to December, inclusive, 1911)	Amount paid to state in excess of amount received by each county	Amount received by each county in excess of amount paid to state	Amount levied against each county by state	Amount credited each county exclusive of deposit interest				
1 Adams	\$48,137	\$28,250	\$14,887	\$9,540	\$21,569	.....	\$14,813	\$49,819	\$4,494	1
2 Asotin	8,494	18,064	.....	.....	4,247	.....	22,508	22,508	22,508	2
3 Benton	27,488	20,662	6,826	.....	13,744	11,144	72,843	34,408	38,437	3
4 Benthall	61,651	70,544	.....	8,893	30,826	30,826	108,876	101,870	62,006	4
5 Chelan	26,790	39,840	.....	13,050	13,896	13,896	70,994	58,236	17,759	5
6 Chialam	18,154	17,689	465	.....	9,077	9,077	45,108	26,765	21,342	6
7 Clarke	29,936	63,581	.....	33,595	14,968	14,968	79,390	78,469	881	7
8 Columbia	14,927	21,042	.....	6,115	7,463	7,463	39,555	29,509	11,060	8
9 Cowlitz	23,621	31,778	.....	8,157	11,811	11,811	62,566	19,007	19,007	9
10 Douglas	19,484	24,475	.....	4,991	9,742	9,742	51,683	84,217	17,416	10
11 Ferry	5,243	8,517	.....	3,274	2,622	2,622	13,896	2,756	2,756	11
12 Franklin	20,043	10,360	9,688	.....	10,022	10,022	53,114	20,382	32,732	12
13 Garfield	9,856	12,834	.....	3,178	4,678	4,678	24,768	11,189	7,581	13
14 Grant	29,269	23,800	5,469	.....	14,634	14,634	77,562	38,494	39,068	14
15 Island	2,729	10,224	.....	.....	1,864	1,864	7,281	11,568	.....	15
16 Jefferson	14,811	16,226	.....	7,495	7,106	7,106	37,659	23,384	14,295	16
17 King	476,882	562,452	.....	2,047	238,191	238,191	1,292,412	800,649	461,769	17
18 Kittas	11,681	39,254	.....	86,070	5,840	5,840	30,964	46,094	36,406	18
19 Kittas	35,638	40,097	.....	27,578	17,791	17,791	94,204	87,888	24,285	19
20 Kletkat	22,906	24,749	.....	4,514	11,408	11,408	60,486	36,151	24,285	20
21 Lewis	40,872	79,889	.....	38,516	20,486	20,486	109,311	99,824	8,487	21
22 Lincoln	48,424	54,983	.....	6,509	24,212	24,212	128,324	79,145	49,179	22

23	Mason	11,120	13,878	2,449	5,554	29,482	19,143	10,350	23
24	Okanogan	14,591	24,859	10,268	7,295	39,693	32,105	6,511	24
25	Pacific	26,829	26,841	312	13,205	70,308	40,105	30,197	25
26	Pend Oreille	11,885	919	813	5,943	31,400	6,803	24,684	26
27	Pierce	174,861	268,606	88,745	87,431	468,358	351,087	112,346	27
28	San Juan	3,495	8,590	5,105	1,742	9,285	10,322	1,097	28
29	Skagit	35,394	67,429	32,065	17,682	98,714	85,111	8,603	29
30	Skamania	9,768	6,066	3,712	4,894	25,855	10,940	14,945	30
31	Snohomish	76,900	143,544	67,545	37,900	201,397	181,543	19,854	31
32	Spokane	255,549	316,255	59,705	128,274	679,854	444,629	235,325	32
33	Stevens	57,133	57,133	35,486	10,324	54,716	67,457	4,755	33
34	Thurston	20,647	45,201	21,906	11,617	61,573	56,818	1,591	34
35	Wahkiakum	3,532	6,600	2,838	1,096	10,297	8,616	85,559	35
36	Walla Walla	55,004	66,067	11,063	27,502	145,761	98,559	52,202	36
37	Whitman	51,197	126,001	74,804	25,568	135,672	151,659	16,017	37
38	Yakima	75,854	99,893	24,504	37,682	190,715	137,550	53,165	38
39	Yakima	70,512	96,301	25,789	35,256	136,597	131,587	55,300	39
Totals		\$1,910,232	\$2,157,438	\$977,236	\$955,125	\$5,002,167	\$3,542,614	\$1,519,568	.....

6-1 (A)

STATEMENT showing amount of state school tax apportioned to each county in the state; the amount of permanent highway tax credited to each county, and the total amount of tax levied against various counties by the state for all purposes, state general, state school, military, permanent highway, public highway and state institutions of higher education, for the year 1912.

COUNTIES	STATE SCHOOL TAX			PERMANENT-HIGHWAY TAX		Total amount of state taxes levied against each county for all purposes, state general, state school, military, permanent highway, public highway and state institutions of higher education	Total amount received by each county from the state, school and permanent highway funds	Amount received by state in excess of amount of state school and permanent highway tax paid by each county	Amount received by each county in excess of amount paid
	Amount levied against each county	Amount apportioned to each county (January to December, inclusive, 1912)	Amount paid to each county in excess of amount received by each county	Amount levied against each county by state	Amount credited by state, exclusive of deposit interest				
1 Adams	\$43,987	\$30,906	\$13,061	\$23,140	\$23,140	\$123,933	\$54,046	\$79,387	1
2 Asotin	8,668	19,040	.....	4,576	4,576	26,438	23,616	2,822	2
3 Benton	29,510	24,669	.....	15,582	15,582	89,829	40,201	49,728	3
4 Chehalis	67,619	77,836	4,841	35,599	35,599	206,061	113,424	92,637	4
5 Cowlitz	32,868	46,251	.....	17,312	17,312	100,237	62,563	37,674	5
6 Clallam	13,816	19,101	.....	9,908	9,908	57,339	25,004	32,335	6
7 Clark	34,275	70,501	.....	18,040	18,040	104,449	88,641	15,808	7
8 Columbia	16,861	22,082	.....	8,874	8,874	51,882	30,956	20,926	8
9 Clatsop	23,975	36,981	.....	12,619	12,619	73,082	48,900	24,182	9
10 Douglas	19,567	26,495	.....	10,298	10,298	69,636	36,798	32,838	10
11 Ferry	5,688	10,122	.....	2,904	2,904	17,535	13,116	4,419	11
12 Franklin	21,188	12,811	8,347	11,186	11,186	64,477	23,947	40,530	12
13 Garfield	9,971	13,189	.....	5,248	5,248	30,886	15,887	15,000	13
14 Grant	31,117	24,916	6,201	16,377	16,377	94,824	41,298	53,526	14
15 Island	2,890	13,010	.....	1,521	1,521	8,905	14,581	5,680	15
16 Jefferson	13,623	18,486	.....	7,170	7,170	41,514	25,665	15,849	16
17 King	450,681	598,217	.....	287,174	287,174	1,373,239	886,391	587,848	17
18 Kitsap	12,586	43,244	.....	6,624	6,624	38,532	49,869	11,337	18
19 Kittitas	37,465	46,004	.....	19,687	19,687	113,987	66,691	47,296	19
20 Klickitat	25,810	36,774	.....	13,564	13,564	78,688	40,838	37,850	20
21 Lewis	42,101	91,476	.....	22,168	22,168	126,297	113,634	12,663	21
22 Lincoln	49,517	57,814	.....	25,688	25,688	145,762	88,597	57,165	22

23	Mason	11,460	13,983	.....	2,476	6,082	6,082	24,024	19,993	14,925	.....	23
24	Okanagan	13,138	23,739	.....	13,601	6,941	6,941	40,133	33,730	4,433	.....	24
25	Pacific	29,724	30,549	.....	825	15,644	15,644	60,531	46,138	44,333	.....	25
26	Pend Oreille	13,037	11,876	.....	.....	-6,872	6,872	39,700	13,243	21,543	.....	26
27	Pierce	173,044	283,741	.....	1,681	91,530	91,530	680,072	373,251	154,731	.....	27
28	San Juan	3,143	9,236	.....	.....	1,654	1,654	9,576	10,940	.....	.....	28
29	Skagit	35,321	75,133	.....	39,932	13,533	13,533	107,332	92,621	13,641	.....	29
30	Skamania	9,465	7,036	.....	.....	4,931	4,931	23,843	12,937	16,905	.....	30
31	Snohomish	77,724	137,902	.....	.....	40,907	40,907	236,833	138,309	33,044	.....	31
32	Spokane	233,031	341,699	.....	.....	122,637	122,637	710,070	464,335	245,734	.....	32
33	Stevens	20,946	54,467	.....	.....	11,024	11,024	63,331	63,491	.....	.....	33
34	Thurston	26,867	47,447	.....	33,521	14,035	14,035	81,233	61,432	19,731	.....	34
35	Wahkiakum	3,965	6,597	.....	20,730	2,032	2,032	12,065	8,679	3,373	.....	35
36	Walla Walla	59,303	69,403	.....	9,600	31,473	31,473	132,297	100,336	31,371	.....	36
37	Whitcom	53,373	132,511	.....	73,133	23,032	23,032	102,647	100,003	3,044	.....	37
38	Whitman	31,479	106,933	.....	25,509	42,333	42,333	243,294	149,371	93,433	.....	38
39	Yakima	65,324	113,915	.....	43,431	34,437	34,437	199,677	143,442	51,235	.....	39
	Totals	\$1,909,654	\$2,813,633	.....	\$306,969	\$1,005,086	\$1,005,086	\$5,319,449	\$3,323,719	\$1,995,730	.....

23	Mason	22,589	27,514	.....	4,935	11,590	.....	64,416	89,110	25,805	.....	23
24	Okanogan	27,779	53,648	.....	25,892	14,520	.....	74,554	99,538	74,554	.....	24
25	Pacific	56,253	57,890	.....	1,137	23,000	.....	160,834	50,269	74,596	.....	25
26	Pend Oreille	24,942	12,295	.....	.....	12,515	.....	71,286	25,110	46,176	.....	26
27	Pierce	948,805	547,347	.....	.....	178,901	.....	906,455	726,828	267,127	.....	27
28	San Juan	6,093	17,876	.....	198,543	8,396	.....	13,811	51,273	.....	2,461	28
29	Skagit	70,595	142,682	.....	71,997	86,220	.....	201,046	178,802	22,244	.....	29
30	Skamania	19,233	13,112	.....	.....	9,395	.....	54,727	22,977	81,750	.....	30
31	Snohomish	153,723	301,446	.....	147,723	78,908	.....	489,250	330,322	57,968	.....	31
32	Spokane	489,560	657,954	.....	168,894	250,811	.....	1,889,924	906,865	481,069	.....	32
33	Stevens	41,598	111,000	.....	70,007	21,248	.....	118,547	182,948	.....	14,401	33
34	Thurston	49,302	92,649	.....	42,746	25,652	.....	142,886	118,800	24,586	.....	34
35	Wahkiakum	7,397	13,297	.....	5,480	4,008	.....	22,292	17,295	4,997	.....	35
36	Walla Walla	114,512	136,465	.....	20,633	69,990	.....	323,013	194,445	138,573	.....	36
37	Whitcom	104,570	238,602	.....	154,082	53,690	.....	296,319	312,292	.....	13,973	37
38	Yakima	156,943	206,856	.....	60,013	80,565	.....	449,009	287,421	160,588	.....	38
39	Totals	136,086	510,256	.....	74,220	69,743	.....	886,564	279,999	106,586	.....	39
	Totals	\$2,519,916	\$5,406,121	.....	\$1,586,205	\$1,990,212	.....	\$10,881,616	\$7,866,368	\$3,515,238	.....



APPENDIX A

Minutes and Official Proceedings

OF THE

State Board of Equalization

OF THE

STATE OF WASHINGTON

SESSION OF 1911

OLYMPIA, WASH.:
E. L. BOARDMAN, PUBLIC PRINTER
1911

PROCEEDINGS
OF THE
STATE BOARD OF EQUALIZATION, 1911

TUESDAY, September 5, 1911.

In pursuance of the law regulating proceedings of the State Board of Equalization for the equalization of taxes, the Board met at the office of the State Board of Tax Commissioners on this 5th day of September, 1911, the following named persons, designated by law as members of such Board, being present: C. W. Clausen, State Auditor and Chairman, *ex-officio*; T. D. Rockwell, member of the State Board of Tax Commissioners, and E. W. Ross, Commissioner of Public Lands. Absent: J. E. Frost and Thos. A. Parish, members of State Board of Tax Commissioners.

The Board organized with C. W. Clausen in the chair and E. J. Koors, Secretary *ex-officio*.

On motion, W. A. Koors was elected clerk of the Board at a salary of \$4.00 per day.

On motion, the dates for hearing the counties, railroads and telegraph companies, for which notices had been mailed, were adopted by the Board, the dates being as follows:

September 5 and 6: Counties.

September 7: Railroads.

September 10: Electric railways, telegraph companies.

Representatives from the following counties being present, they were heard in the order named:

G. B. Creighton, county assessor, on behalf of Spokane county; H. C. Graham, county assessor, on behalf of Adams county; and John Severyns, county assessor, on behalf of Benton county.

At 12 o'clock a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., representatives from the following counties were heard:

R. C. Osborn, county assessor, on behalf of Chelan county; A. E. French, county assessor, on behalf of Columbia county; E. K. Fritts, county assessor, on behalf of Douglas county; D. J. Peters, county assessor, on behalf of Grant county; Roy Wertz, county assessor, on behalf of Klickitat county; D. B. Campbell, county assessor, on behalf of Lincoln county; A. C. Egbert, county assessor, on behalf of Okanogan county; and Jas. Algie, county assessor, on behalf of Stevens county.

Board adjourned to 9:30 a. m., Wednesday, September 6th.

WEDNESDAY, September 6, 1911.

The Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, E. W. Ross, J. E. Frost. Absent: Thos. A. Parish.

Minutes of previous meeting read and approved.

The following assessors, being present, were heard on behalf of their respective counties, as named:

Geo. W. Walter, Whitman county; B. F. McCurdy, Yakima county; Jno. Hallahan, Clallam county; C. J. Backus, Jefferson county; Jno. F. Anderson, Kitsap county; L. G. Shelton, Mason county; Z. B. Brown, Pacific county; E. C. Miller, Pierce county; R. L. Peck, Skagit county; Wm. Whitfield, Snohomish county, and Frank V. Donnelly, deputy assessor, Thurston county.

At 12 m. the Board took a recess to 1:30 p. m.

The Board, upon reconvening at 1:30 p. m., heard the following representatives in the order named:

S. C. Davis, county assessor, and E. E. Teachnor, chairman of board of county commissioners, on behalf of Lewis county; Geo. L. Davis, county commissioner, on behalf of Chehalis county; Geo. F. Hanigan, county assessor, on behalf of Wahkiakum county; F. E. Jones, county assessor, and E. L. Minard, on behalf of Chehalis county; E. E. Gaskill, county assessor,

on behalf of Island county; A. E. Parish, county assessor, on behalf of King county; G. C. Estrem, county assessor, on behalf of Kittitas county; and A. F. Davis, county assessor, on behalf of Clarke county.

Board then adjourned to 9:30 a. m., Thursday, September 7th.

THURSDAY, September 7, 1911.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; J. E. Frost, T. D. Rockwell, and E. W. Ross. Absent: Thos. A. Parish.

Minutes of the previous meeting were read and approved.

J. R. Bozarth, county assessor of Cowlitz county, stated, through Mr. Rockwell, that Cowlitz county was entirely satisfied with the equalization as made in 1910, and did not desire to appear before the Board.

W. H. Kaufman, county assessor, was heard on behalf of Whatcom county.

Representatives of the following steam roads were then heard:

F. T. Merritt, on behalf of the Canadian Pacific Railway Company; Floyd L. Williams, on behalf of the Chicago, Milwaukee & Puget Sound Railway Company and the Milwaukee Terminal Company; Jno. L. Snapp, on behalf of the Great Northern Railway Company, and Chas. A. Murray, on behalf of the Northern Pacific Railway Company.

At 12 o'clock the Board took a recess to 1:30 p. m.

Upon reconvening at 1:30 p. m., W. R. Stratton, on behalf of the Columbia & Puget Sound Railway Company, requested that he be permitted to appear on a later date. This was granted, and Tuesday, September 19th, was set for final hearing of railroads.

J. W. Morrow was heard on behalf of the Oregon-Washington Railroad & Navigation Company.

On motion, Board adjourned subject to call of the chairman.

FRIDAY, September 8, 1911.

Board met at call of the chairman. Present: C. W. Clausen, E. W. Ross, J. E. Frost and T. D. Rockwell. Absent: Thos. A. Parish.

Minutes of previous meeting were read and approved.

J. S. Thornton was heard on behalf of the Grays Harbor Railway, Light & Power Company; Jas. B. Howe, on behalf of the Stone-Webster companies; N. C. Richards, on behalf of the Yakima Valley Transportation Company; B. S. Grosscup, on behalf of the Pullman Company.

The request of Mr. Faulkner, representing the Olympia Light & Power Company, that he be permitted to file a written statement later, was granted.

E. W. Hall appeared and was heard on behalf of the Twin City Light & Power Company; W. G. Graves, on behalf of the Spokane & Inland Empire Railroad Company; J. C. H. Reynolds, on behalf of the Idaho & Washington Northern Railway Company.

Board then adjourned subject to call of the chairman.

MONDAY, September 11, 1911.

Board met at call of the chairman. Present: C. W. Clausen, E. W. Ross, J. E. Frost and T. D. Rockwell. Absent: Thos. A. Parish.

Minutes of previous meeting were approved.

E. M. Hayden and F. L. Williams appeared and were heard on behalf of the Tacoma Eastern Railway Company.

Board then adjourned subject to the call of the chairman.

THURSDAY, September 14, 1911.

Board met at call of the chairman, all members present.

At the request of F. T. Merritt and J. W. Draper, representing the Canadian Pacific Railway Company, a further hearing was given that road.

Board adjourned subject to call of the chairman.

FRIDAY, September 15, 1911.

Board met at call of the chairman; present: C. W. Clausen, Chairman, J. E. Frost, T. D. Rockwell and Thos. A. Parish. Absent: E. W. Ross.

E. Boenning was heard on behalf of the Western Union Telegraph Company.

On motion, Board adjourned to 10:30 a. m., Tuesday, the 19th.

TUESDAY, September 19, 1911.

Board met pursuant to adjournment, with C. W. Clausen in the chair; J. E. Frost, T. D. Rockwell, Thos. A. Parish. Absent: E. W. Ross.

Minutes of previous meetings were approved.

Hearings were granted as follows:

J. W. Morrow, on behalf of the Oregon-Washington Railroad & Navigation Company; F. L. Williams, on behalf of the Continental Telegraph Company, Milwaukee Terminals Company and the Chicago, Milwaukee & Puget Sound Railway Company; I. W. Ingelhart, on behalf of the North Yakima & Valley Railway Company; Jas. B. Kerr, on behalf of the Great Northern Railway Company and the Spokane, Portland & Seattle Railway Company.

Board then took a recess to 2 p. m.

Upon reconvening at 2 p. m., the Board went into executive session for the purpose of equalizing the assessment of property in the several counties of the state, and so remained until 4:30 p. m., when adjournment was taken to 10 a. m. Wednesday, September 20th.

WEDNESDAY, September 20, 1911.

Board met pursuant to adjournment, all members present, C. W. Clausen in the chair.

Minutes of previous meeting were approved.

B. F. McCurdy, county assessor, appeared on behalf of Yakima county, and was granted a hearing before the Board.

Upon conclusion of the hearing, the Board went into executive session for the purpose of proceeding with the equalization, and so remained until 12 o'clock noon, when a recess was taken until 2 p. m.

Upon reconvening at 2 p. m., the Board went into executive session, and so remained until 5 o'clock p. m., when adjournment was taken to 10 a. m. Thursday, September 21st.

THURSDAY, September 21, 1911.

Board met pursuant to adjournment, all members present, C. W. Clausen in the chair.

Minutes of previous meeting were approved.

F. E. Jones, county assessor, and J. G. Lewis, appeared before the Board and were granted a hearing on behalf of Chehalis county. Hon. John G. Lewis, State Treasurer, appeared before the Board and gave information concerning levies necessary for the various state funds.

After the hearings, the Board went into executive session for the purpose of proceeding with the equalization, and so remained until 12 o'clock noon, when a recess was taken to 2 p. m.

Upon reconvening at 2 p. m., the Board went into executive session, and so remained until 5 p. m., when adjournment was taken to 10 a. m., Friday, September 22d.

FRIDAY, September 22, 1911.

Board met pursuant to adjournment, all members present, C. W. Clausen in the chair.

Minutes of previous meeting were approved.

Board went into executive session for the purpose of proceeding with the equalization, and so remained until 12 o'clock noon, when an adjournment was taken to 10 a. m., Saturday, September 23d.

SATURDAY, September 23, 1911.

Board met at 10 a. m., pursuant to adjournment, all members present, C. W. Clausen in the chair.

Minutes of previous meeting were approved.

Board went into executive session, and so remained until 12 o'clock noon, when adjournment was taken to 9:30 a. m., Monday, September 25th.

MONDAY, September 25, 1911.

Board met at 9:30, pursuant to adjournment, all members present, with C. W. Clausen in the chair.

Minutes of previous meeting read and approved.

The Board went into executive session for the purpose of continuing the equalization, and so remained until 12 o'clock noon, when a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., hearings were granted as follows:

Jno. L. Snapp, on behalf of the Great Northern; Chas. A. Murray, on behalf of the Northern Pacific Railway Company; A. J. Shaw, on behalf of the Spokane International Railway Company.

The Board then went into executive session.

It being found that the revenue for general state purposes from indirect sources would amount to \$1,632,977, a levy of \$2,005,764 was fixed, a rate of 2.10 mills.

The Superintendent of Public Instruction certified that, from the last reports of the county superintendents, the total number of children of school age in this state is 276,244.

Under the law, a levy of \$10 per school capita was made, which, after deducting \$852,188, receipts from all other sources, leaves \$1,910,252 to be raised by taxation. Therefore, a levy of two (2) mills on the total valuation of taxable property of the state was fixed by the Board for school purposes, amounting to \$1,910,252.

The total levy for military purposes was fixed at \$191,025, a rate of twenty-hundredth (0.20) mills.

Upon invitation, Hon. J. W. Roberts, State Highway Commissioner, appeared before the Board, and advised that as the amount of money at present in the public highway fund exceeded the appropriation from said fund, and said fund would be increased by taxes due, it would be unnecessary to make any levy for the public highway fund. On motion, no levy was made for said fund.

A levy for the permanent highway fund of \$955,126 was made, being a rate of one (1) mill, said levy being made in accordance with the provisions of Section 14, Chapter 35, Laws of 1911.

On motion, the state tax for general purposes, amounting to \$2,005,764; for state school purposes, amounting to \$1,910,252; for military fund, amounting to \$191,025; for permanent highway fund, amounting to \$955,126, making a total of \$5,062,167, was levied and apportioned among the several counties as indicated by Schedule "E" of this report.

On motion, Schedule "A," showing the returns of personal property, as equalized by the several county boards of equalization; Schedule "B," showing the returns of real property, as equalized by the several county boards of equalization; Schedule "C," showing the valuation of the operating property of railroads, electric railways and telegraph lines as revised, corrected and equalized by this Board; Schedule "D," showing the aggregate valuation of all real and personal property, as equalized by this Board, and Schedule "E," showing the total amount of tax to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings and actions of this Board.

An adjournment was then taken until 10 a. m., Tuesday, September 26th.

TUESDAY, September 26, 1911.

The Board met at 10 a. m., pursuant to adjournment, all members present; C. W. Clausen in the chair.

The minutes of the previous meeting were read, discussed and approved.

There being no further business to come before the Board, at 12 m., on motion, the Board adjourned *sine die*.

C. W. CLAUSEN,

State Auditor and ex-officio Chairman of the Board.

E. W. ROSS,

Commissioner of Public Lands.

J. E. FROST,

T. D. ROCKWELL,

THOS. A. PARISH,

Members of State Board of Tax Commissioners.

Attest: E. J. KOORS

*Secretary State Board of Tax Commissioners
and Secretary of the Board.*

SCHEDULES

SCHEDULE "A"—Abstract of Assessment of Personal Property in the State of Washington, as returned by the County Boards for the Year 1911.

TABLE I.

		1.—HORSES								
		ONE YEAR OLD			TWO YEARS OLD			THREE YEARS OLD AND OVER		
COUNTIES		As equalized by county board			As equalized by county board			As equalized by county board		
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1	Adams	1,800	\$18,135	\$13 05	1,188	\$31,200	\$26 31	1,095	\$38,460	\$35 12
2	Asotin	526	10,775	20 48	509	16,308	32 04	791	34,550	43 68
3	Benton	712	9,435	13 25	452	9,405	20 81	603	12,905	21 40
4	Chehalis	215	3,784	17 60	236	7,341	31 11	262	11,091	42 33
5	Chelan	134	1,245	9 29	164	2,995	18 26	867	19,525	22 52
6	Clallam	189	3,100	16 40	189	5,705	30 19	377	15,325	40 65
7	Clarke	388	10,310	26 57	369	13,870	37 59	255	12,515	48 89
8	Columbia	685	11,400	16 73	508	18,910	31 62	966	37,500	37 71
9	Cowlitz	246	5,000	20 33	255	7,730	30 31	228	9,478	41 57
10	Douglas	1,802	24,970	13 41	1,572	39,760	25 29	1,644	52,485	31 98
11	Ferry	257	5,401	21 02	208	7,980	38 37	892	27,932	31 34
12	Franklin	332	2,760	8 31	316	4,615	14 60	324	5,750	17 75
13	Garfield	691	11,047	15 99	748	18,402	24 60	2,523	72,534	28 75
14	Grant	1,857	25,895	13 94	1,002	23,905	23 86	875	31,535	36 04
15	Island	42	1,160	27 62	43	1,590	36 98	294	11,615	39 51
16	Jefferson	41	825	22 56	35	1,185	33 86	60	2,500	41 67
17	King	395	8,240	20 86	403	12,320	30 57	2,658	108,850	40 95
18	Kitsap	19	280	14 74	29	705	24 31	648	18,847	29 08
19	Kittitas	1,124	22,535	20 05	694	24,910	35 89	1,058	52,480	49 60
20	Klickitat	591	10,235	17 32	604	17,650	29 22	1,167	38,120	32 67
21	Lewis	1,259	34,038	27 04	683	29,626	43 38	713	36,124	50 66
22	Lincoln	2,253	40,365	17 92	2,222	59,930	26 97	2,889	104,070	36 02
23	Mason	55	1,398	25 42	47	1,740	37 02	229	7,241	31 62
24	Okanogan	1,781	24,950	14 01	1,664	34,980	21 02	2,556	67,190	26 29
25	Pacific	97	1,194	12 31	83	1,522	18 34	124	2,749	22 17
26	Pend Oreille	70	1,408	20 04	63	1,741	27 63	191	7,146	37 41
27	Pierce	180	3,797	21 09	197	5,333	27 07	2,881	114,289	39 67
28	San Juan	84	2,841	33 82	72	3,848	53 44	24	1,445	60 21
29	Skagit	420	6,965	16 58	525	15,300	29 14	687	24,500	35 60
30	Skamania	20	310	15 50	19	450	23 68	74	2,920	39 46
31	Snohomish	232	4,300	18 53	306	9,075	29 66	1,587	71,760	45 22
32	Spokane	1,373	26,295	19 15	1,303	38,695	29 70	2,972	123,065	43 10
33	Stevens	577	9,747	16 89	532	14,941	25 67	1,474	37,995	25 78
34	Thurston	1,087	24,644	22 67	246	7,950	32 32	200	10,390	51 80
35	Wahkiakum	23	505	21 96	26	779	29 62	44	1,140	25 91
36	Walla Walla	1,049	13,760	13 12	808	18,225	22 56	1,262	47,525	37 66
37	Whitcom	240	6,011	25 05	239	8,270	34 60	256	9,067	35 42
38	Whitman	3,183	65,495	20 58	2,798	85,465	30 55	2,468	124,895	50 61
39	Yakima	1,805	41,375	22 19	1,771	64,430	36 38	2,730	158,900	58 21
Totals.....		27,544	\$495,985	\$18 01	23,268	\$608,837	\$26 74	40,929	\$1,571,581	\$38 40

SCHEDULE "A"—TABLE I—CONTINUED.

1.—HORSES—Continued										2	
WORK HORSES				STALLIONS				MULES AND ASSES			
As equalized by county board				As equalized by county board				As equalized by county board			
COUNTIES											
No. Value Average value				No. Value Average value				No. Value Average value			
1	Adams	9,800	\$499,045	\$50 46	43	\$8,005	\$186 16	1,003	\$50,030	\$49 88	1
2	Asotin	1,532	96,738	63 14	17	8,000	470 59	46	3,950	85 87	2
3	Benton	3,363	141,085	41 95	13	4,370	336 15	223	10,745	48 18	2
4	Chehalis	2,105	137,391	65 26	9	2,625	291 66	28	1,649	58 90	4
5	Chelan	2,382	128,745	55 06	9	1,145	127 22	94	5,725	60 90	5
6	Clallam	808	50,495	62 49	16	4,450	278 13	11	445	40 45	6
7	Clarke	3,917	232,140	59 26	16	5,500	343 75	44	3,015	68 52	7
8	Columbia	3,877	211,710	54 61	28	8,110	289 64	869	54,160	62 32	8
9	Cowlitz	1,438	92,961	64 65	7	2,950	421 43	22	1,445	65 68	9
10	Douglas	7,936	414,690	52 25	33	10,255	310 76	633	34,080	53 84	10
11	Ferry	848	52,009	61 33	13	4,540	349 23	75	5,005	66 74	11
12	Franklin	3,100	88,855	28 12	10	1,410	141 00	438	12,642	28 86	12
13	Garfield	2,366	143,808	60 78	27	5,976	221 33	508	23,800	46 85	13
14	Grant	5,830	309,000	53 00	29	8,650	298 86	284	16,150	56 87	14
15	Island	466	32,160	69 01	1	250	250 00	6	300	50 00	15
16	Jefferson	510	32,840	64 39	2	800	400 00	2	65	32 50	16
17	King	10,187	693,327	68 06	64	7,710	120 47	308	17,900	58 12	17
18	Kitsap	261	19,600	75 10	2	800	400 00	7	245	35 00	18
19	Klittitas	2,505	222,525	88 83	28	6,950	248 21	175	10,155	58 03	19
20	Klickitat	3,773	196,510	51 82	29	11,100	382 76	252	17,990	71 39	20
21	Lewis	2,675	211,679	79 13	15	5,200	350 67	70	5,613	80 19	21
22	Lincoln	14,977	817,640	54 59	102	29,965	293 77	1,553	80,410	51 78	22
23	Mason	514	32,131	62 51	4	1,150	287 50	7	130	18 57	23
24	Okanogan	5,329	245,840	46 13	76	19,710	259 34	192	12,080	62 92	24
25	Pacific	787	20,221	27 44	10	714	71 40	13	133	10 24	25
26	Pend Oreille	942	57,729	61 28	5	1,100	220 00	15	1,143	76 20	26
27	Pierce	3,750	262,095	69 89	14	3,680	262 86	76	5,393	70 96	27
28	San Juan	844	51,595	61 13	7	2,500	357 14	2	180	90 00	28
29	Skagit	2,292	137,720	60 09	14	3,510	250 71	39	1,260	32 31	29
30	Skamania	379	23,700	62 53	2	1,130	565 00	7	270	38 57	30
31	Snohomish	3,144	212,790	67 68	18	4,105	228 06	35	2,275	65 00	31
32	Spokane	15,286	765,965	50 11	99	15,655	158 13	459	26,535	57 81	32
33	Stevens	4,770	219,346	45 98	24	5,890	245 41	112	6,766	60 32	33
34	Thurston	1,759	124,444	69 17	29	7,370	254 14	31	1,735	55 97	34
35	Wahkiakum	327	12,845	39 28	2	1,600	800 00	.....	.....	.....	35
36	Walla Walla	8,376	454,525	54 27	68	17,065	250 07	1,970	135,355	68 71	36
37	Whatecom	2,820	169,253	60 02	29	4,210	145 17	32	1,760	54 69	37
38	Whitman	17,749	1,055,810	59 49	250	52,730	210 92	1,360	68,300	50 22	38
39	Yakima	6,532	557,155	85 30	67	23,085	344 55	269	24,230	90 07	39
Totals.....		160,396	\$9,227,107	\$57 53	1,231	\$303,965	\$246 93	11,270	\$643,044	\$57 06	

SCHEDULE "A"—TABLE I—CONTINUED.

		3.—STOCK CATTLE													
		YEARLINGS			TWO YEARS OLD			THREE YEARS OLD AND OVER							
COUNTIES		As equalized by county board			As equalized by county board			As equalized by county board							
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value					
1	Adams	1,071	\$8,340	\$7 79	708	\$9,955	\$14 10	1,244	\$18,790	\$15 10		1			
2	Asotin	867	5,927	6 85	769	7,865	10 25	984	17,325	18 45		2			
3	Benton	800	2,585	8 45	151	2,050	13 58	180	1,725	13 27		2			
4	Chehalis	997	7,877	7 40	750	9,542	12 72	459	7,552	16 49		4			
5	Chelan	266	1,775	6 67	222	2,450	11 04	119	1,830	15 39		5			
6	Clallam	762	4,787	6 37	631	6,800	10 78	299	4,245	14 34		6			
7	Clarke	1,613	9,425	5 84	1,280	14,570	11 39	374	7,330	19 60		7			
8	Columbia	909	7,580	8 37	553	5,850	10 58	748	9,350	12 50		8			
9	Cowlitz	1,104	9,268	8 39	792	10,584	13 36	658	12,827	19 49		9			
10	Douglas	962	5,879	6 17	772	8,940	11 58	618	11,240	18 19		10			
11	Ferry	806	6,518	8 10	424	5,372	12 67	506	8,862	17 49		11			
12	Franklin	62	425	6 85	80	715	8 94	28	355	12 68		12			
13	Garfield	1,049	7,329	6 99	868	9,923	11 11	2,464	36,105	14 65		13			
14	Grant	458	2,700	6 08	907	8,965	9 91	70	1,050	15 00		14			
15	Island	418	2,697	6 45	308	3,191	10 56	123	1,795	14 59		15			
16	Jefferson	372	3,494	9 39	217	3,060	14 24	119	2,129	17 89		16			
17	King	1,517	15,140	9 98	1,023	19,725	19 28	1,204	19,330	16 05		17			
18	Kitsap	280	2,311	8 25	109	1,343	12 32	49	901	18 39		18			
19	Kittitas	1,702	15,010	8 82	1,485	21,960	14 80	1,564	27,565	17 62		19			
20	Klickitat	1,228	9,811	7 99	829	8,920	10 76	926	13,470	14 55		20			
21	Lewis	2,971	22,720	7 65	1,801	22,270	12 37	1,836	29,959	16 32		21			
22	Lincoln	1,902	10,010	5 26	1,209	12,245	10 13	870	10,805	12 42		22			
23	Mason	363	1,862	5 13	312	3,295	10 56	132	2,506	18 98		23			
24	Okanogan	4,302	43,060	10 01	3,123	46,600	14 92	3,858	77,140	19 99		24			
25	Pacific	576	2,290	3 98	442	2,896	6 55	481	3,818	7 94		25			
26	Pend Oreille	222	1,772	7 98	133	1,659	12 47	93	1,292	13 89		26			
27	Pierce	1,322	12,184	9 22	1,126	15,365	13 65	5,678	118,743	20 91		27			
28	San Juan	313	1,680	5 37	271	2,613	9 64	41	721	17 59		28			
29	Skagit	1,527	8,170	5 35	1,122	12,220	10 89	320	4,965	15 61		29			
30	Skamania	142	1,285	9 05	111	1,275	11 49	75	1,275	17 00		30			
31	Snohomish	2,395	14,020	5 85	1,967	23,265	11 83	477	8,325	17 45		31			
32	Spokane	1,964	16,210	8 30	1,364	17,150	12 57	1,032	17,790	17 24		32			
33	Stevens	1,891	15,386	8 13	1,120	13,824	12 34	912	14,663	16 03		33			
34	Thurston	2,270	14,316	6 31	806	10,502	11 72	432	6,851	15 86		34			
35	Wahkiakum	355	3,545	9 99	294	4,340	14 76	56	1,040	18 57		35			
36	Walla Walla	961	6,410	7 44	1,437	16,745	11 65	833	13,255	15 91		36			
37	Whatcom	1,586	12,345	7 78	1,011	13,768	13 62	207	4,710	17 64		37			
38	Whitman	3,066	31,014	10 14	2,862	42,132	14 72	4,532	89,596	19 77		38			
39	Yakima	2,350	23,010	9 79	2,468	37,165	15 09	2,930	70,430	24 04		39			
Totals		47,077	\$399,663	\$7 85	35,960	\$461,199	\$12 38	37,487	\$681,680	\$18 18					

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	4			5			6		
	MILCH COWS			BULLS, FOR BREEDING PURPOSES			STOCK SHEEP AND GOATS		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,687	\$35,495	\$21.04	65	\$1,360	\$20.92	14,924	\$35,780	\$2.40
2 Asotin	661	16,640	25.17	38	830	22.00	24,196	54,441	2.25
3 Benton	992	26,305	26.52	19	420	22.11	51,860	100,360	1.94
4 Chehalis	3,410	64,890	19.03	154	2,606	16.92	640	1,662	2.60
5 Chelan	1,064	23,090	21.70	26	570	21.92	153	300	1.96
6 Clallam	2,891	64,105	22.17	110	2,660	24.18	1,289	2,629	2.04
7 Clarke	8,854	184,725	20.86	264	5,005	18.96	1,644	4,045	2.46
8 Columbia	1,242	26,440	21.29	39	560	15.26	20,564	39,720	1.93
9 Cowlitz	3,324	86,120	25.91	136	3,915	28.79	903	1,415	1.57
10 Douglas	1,958	37,475	19.14	43	875	20.35	47	125	2.66
11 Ferry	1,017	26,420	25.98	26	910	35.00	232	480	2.07
12 Franklin	381	6,200	16.27	8	140	17.50	24,676	37,014	1.50
13 Garfield	453	8,247	18.21	57	906	15.89	13,969	22,018	1.54
14 Grant	1,173	21,295	18.15	25	510	20.40	11,221	20,330	1.81
15 Island	1,778	35,613	20.06	31	606	19.53	2,103	5,076	2.41
16 Jefferson	1,606	31,800	19.81	85	2,445	28.76	394	1,002	2.54
17 King	17,757	432,150	24.34	411	12,640	30.75	1,872	5,640	3.01
18 Kitsap	1,925	38,080	20.25	31	601	21.32	194	388	2.00
19 Kittitas	2,489	75,230	30.26	129	3,540	27.44	53,406	108,025	2.02
20 Klickitat	1,808	41,900	23.21	66	1,300	19.70	34,053	68,112	2.00
21 Lewis	6,582	151,311	22.99	152	3,524	23.18	2,552	5,698	2.23
22 Lincoln	4,413	88,010	19.94	82	1,740	21.22	135	240	1.78
23 Mason	1,117	23,976	21.46	52	1,150	22.12	339	701	2.07
24 Okanogan	3,415	83,120	24.34	197	5,450	27.66	5,528	12,668	2.29
25 Pacific	2,167	22,434	10.35	105	1,001	9.53	277	261	.94
26 Pend Oreille	587	14,188	24.17	33	880	26.66	170	354	2.08
27 Pierce	5,228	106,178	20.31	234	6,623	28.30	3,651	8,010	2.19
28 San Juan	1,532	30,540	19.93	50	812	16.24	6,239	15,039	2.41
29 Skagit	5,580	124,515	22.31	194	3,845	19.81	1,066	2,800	2.58
30 Skamania	601	14,960	24.89	26	575	22.12	205	365	1.78
31 Snohomish	10,279	242,540	23.60	299	5,720	19.13	843	2,530	3.00
32 Spokane	9,170	204,185	22.27	255	5,100	20.00	573	1,200	2.09
33 Stevens	3,961	90,354	22.81	103	2,089	20.28	2,492	5,317	2.13
34 Thurston	4,715	96,388	20.23	151	3,048	20.19	1,392	3,084	2.22
35 Wahkiakum	2,055	41,315	20.10	106	2,005	18.92	99	157	1.59
36 Walla Walla	2,278	49,050	21.53	80	1,550	19.38	25,936	51,925	2.00
37 Whatcom	5,580	136,294	24.43	239	4,967	20.78	1,390	2,971	2.14
38 Whitman	6,360	157,670	24.79	260	5,835	22.44	19,127	48,082	2.51
39 Yakima	4,845	181,105	37.38	159	4,870	30.63	52,155	106,220	2.04
Totals	186,984	\$3,140,412	\$22.93	4,540	\$103,248	\$22.74	382,528	\$776,178	\$2.03

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	7			8			9	10		
	SHEEP BUOKS, FOR BREEDING PURPOSES			HOGS			POUL- TRY	DRAYS, TRUCKS, WAGONS AND SLEIGHS		
	As equalized by county board			As equalized by county board			As equal- ized by county	As equalized by county board		
	No.	Value	Aver- age value	No.	Value	Aver- age value	Value	No.	Value	Aver- age value
1 Adams	86	\$190	\$5 43	3,115	\$11,760	\$3 78	\$9,215	1,968	\$36,725	\$18 52
2 Asotin	132	660	5 00	1,762	9,575	5 43	100	335	11,150	33 28
3 Benton	101	325	3 22	1,217	5,056	4 15	10,555	1,071	22,145	20 68
4 Chehalis	342	786	2 30	1,958	7,739	3 96	8,718	1,838	53,418	29 14
5 Chelan	1	5	5 00	513	2,195	4 28	2,395	1,436	23,615	16 45
6 Clallam	15	70	4 67	1,136	4,957	4 36	1,890	473	10,464	22 12
7 Clarke	5	25	5 00	2,324	15,395	5 45	6,230	1,862	40,605	21 81
8 Columbia ..	120	1,060	8 83	3,299	11,930	3 62	.....	898	18,900	21 27
9 Cowlitz	44	99	2 25	1,722	7,239	4 20	2,631	616	11,486	18 66
10 Douglas	2	10	5 00	2,502	12,145	4 85	9,680	2,524	44,960	17 81
11 Ferry .....	.....	.....	.....	279	1,414	5 07	2,037	606	14,813	24 44
12 Franklin	130	520	4 00	615	3,008	5 03	644	596	10,047	16 30
13 Garfield	55	275	5 00	4,120	11,585	2 81	3,095	829	12,690	15 31
14 Grant	1,784	3,670	2 06	2,049	7,905	3 86	5,480	1,173	18,540	15 81
15 Island	11	55	5 00	488	2,855	5 85	5,531	304	5,905	19 42
16 Jefferson	11	50	4 54	457	2,413	5 28	1,174	215	5,110	23 77
17 King	533	1,405	2 64	4,274	25,600	5 77	41,640	7,028	267,910	38 12
18 Kittitas	2	5	2 50	376	1,585	4 22	13,789	550	8,286	15 07
19 Kittitas	250	1,220	4 89	1,714	11,185	6 50	1,515	1,279	40,655	31 79
20 Klickitat ..	283	2,010	7 10	7,295	21,886	3 00	3,782	1,173	23,470	20 01
21 Lewis .....	.....	.....	.....	4,059	19,633	4 84	19,348	1,635	33,192	20 30
22 Lincoln	30	75	2 50	3,751	12,900	3 44	11,005	3,536	59,580	16 85
23 Mason .....	.....	.....	.....	224	1,587	7 08	5,721	263	4,533	17 24
24 Okanogan ..	57	350	6 14	2,012	8,074	4 01	1,140	2,572	54,606	21 23
25 Pacific .....	.....	.....	.....	305	356	2 31	1,445	384	4,224	11 00
26 Pend Oreille	.....	.....	.....	382	2,213	5 79	2,408	696	16,027	22 97
27 Pierce	159	378	2 38	2,336	12,101	5 18	42,019	3,769	113,889	30 22
28 San Juan ..	60	318	5 30	606	3,399	5 61	4,749	362	6,929	19 14
29 Skagit	1	5	5 00	1,425	5,510	3 87	1,090	1,059	19,925	18 81
30 Skamania ..	85	100	1 18	304	1,590	5 08	1,885	161	5,455	33 86
31 Snohomish ..	148	470	3 18	1,728	9,425	5 45	15,370	2,501	52,175	20 86
32 Spokane	283	860	3 04	4,638	24,415	5 26	40,520	6,855	163,755	23 89
33 Stevens	211	455	2 16	2,066	10,585	5 12	14,014	2,624	90,599	23 09
34 Thurston	26	161	6 19	2,106	9,269	4 40	17,490	1,101	22,617	20 54
35 Wahkiakum	48	104	1 79	339	1,065	3 14	1,068	168	2,795	16 55
36 Walla Walla	42	140	3 33	8,973	17,110	4 31	8,485	2,122	47,045	22 45
37 Whatcom ..	.....	.....	.....	1,492	7,359	4 92	7,848	1,318	28,563	21 07
38 Whitman ..	111	910	8 20	16,127	75,564	4 69	26,506	8,764	74,263	19 78
39 Yakima	550	2,785	4 97	4,832	32,590	7 32	59,690	3,488	113,875	32 69
Totals...	5,677	\$19,501	\$3 44	93,915	\$482,656	\$4 61	\$400,882	55,146	\$1,565,624	\$24 08

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	11			12			13		
	CARRIAGES, HACKS, BUGGIES AND CUTTERS			BICYCLES			AUTOMOBILES		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,301	\$28,775	\$22 12	5	\$80	\$16 00	32	\$11,400	\$356 25
2 Asotin	253	8,500	33 83	4	155	38 75	21	9,295	442 62
3 Benton	815	15,335	18 82	39	640	16 41	25	9,400	376 00
4 Chehalis	588	12,669	21 55	421	3,757	8 92	185	62,905	340 03
5 Chelan	940	16,600	17 66	5	75	15 00	83	34,495	391 99
6 Clallam	421	9,277	22 04	11	80	7 27	14	3,565	254 64
7 Clarke	1,507	30,485	20 23	109	1,075	9 86	74	25,640	346 49
8 Columbia	594	13,730	23 11	24	260	10 83	18	7,990	443 89
9 Cowlitz	433	8,662	20 00	26	212	8 15	11	4,375	397 73
10 Douglas	1,481	27,530	18 59	18	250	13 89	25	12,170	486 80
11 Ferry	256	6,757	26 39	.....	.....	.....	5	2,800	560 00
12 Franklin	249	4,135	16 61	2	25	12 50	3	900	300 00
13 Garfield	587	9,940	16 93	1	5	5 00	38	8,635	227 24
14 Grant	832	14,900	17 91	6	75	12 50	19	5,360	282 11
15 Island	250	5,045	20 18	9	65	7 22	13	3,325	255 77
16 Jefferson	149	3,237	21 73	15	175	11 67	39	12,795	328 08
17 King	1,755	49,310	28 10	199	7,460	37 49	1,601	888,476	554 92
18 Kitsap	233	3,830	15 14	13	279	21 46	10	2,850	285 00
19 Kittitas	927	28,530	30 78	31	470	15 16	70	24,360	346 57
20 Klickitat	940	20,515	21 82	12	80	6 67	29	9,040	311 72
21 Lewis	1,219	24,575	20 18	433	3,790	8 75	100	33,136	331 36
22 Lincoln	2,474	43,480	17 57	13	295	22 69	60	24,900	378 18
23 Mason	211	4,241	20 10	107	1,069	9 43	18	9,580	532 22
24 Okanogan	1,191	29,756	24 99	8	130	16 25	11	4,300	390 91
25 Pacific	144	1,291	8 97	71	275	3 87	7	3,555	177 75
26 Pend Oreille	230	3,673	15 97	16	142	8 87	7	1,350	192 85
27 Pierce	1,550	48,670	31 40	995	13,841	13 91	665	399,835	601 26
28 San Juan	307	5,611	18 28	1	25	25 00	.....	.....	.....
29 Skagit	695	14,565	20 96	6	45	7 50	94	24,735	263 14
30 Skamania	140	3,660	26 14	1	5	5 00	3	2,600	866 67
31 Snohomish	1,513	34,930	23 09	449	5,190	11 56	238	107,365	451 11
32 Spokane	4,826	100,910	20 91	1,286	16,130	12 54	754	351,750	466 51
33 Stevens	1,795	34,529	19 24	47	544	11 57	34	10,290	302 65
34 Thurston	838	16,099	19 93	301	3,800	12 82	70	24,625	351 79
35 Wahkiakum	72	1,015	14 10	1	15	15 00	2	900	450 00
36 Walla Walla	1,307	36,000	27 54	181	1,525	8 43	187	83,200	445 24
37 Whatcom	860	16,109	18 73	146	1,062	7 21	172	69,300	402 91
38 Whitman	2,753	55,778	20 26	45	1,025	22 78	143	51,145	357 66
39 Yakima	3,438	108,610	30 14	418	4,500	10 91	281	149,325	531 41
Totals.....	40,094	\$896,924	\$22 37	5,475	\$63,670	\$12 54	5,185	\$2,491,687	\$480 56

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	14			15			16		
	WATCHES			ORGANS AND MELODEONS			PIANOS AND ORCHESTRIONS		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	408	\$2,835	\$6 95	195	\$3,190	\$16 39	207	\$13,710	\$60 83
2 Asotin	21	345	16 43	45	1,070	23 29	58	8,460	124 41
3 Benton	888	5,290	7 09	131	2,500	21 83	294	28,050	95 41
4 Chehalis	1,660	10,682	10 05	290	5,427	20 87	1,115	94,694	84 93
5 Chelan	291	2,545	8 75	102	1,290	12 65	421	34,970	83 06
6 Clallam	216	2,127	9 85	75	1,855	24 72	188	16,550	88 03
7 Clarke	311	3,690	11 86	558	7,490	13 42	769	73,490	120 67
8 Columbia	208	2,920	10 90	117	1,750	14 96	236	24,400	103 39
9 Cowlitz	533	4,970	9 32	182	3,482	19 13	246	27,505	111 81
10 Douglas	307	2,360	7 69	216	3,670	16 99	173	14,788	85 46
11 Ferry	99	1,256	12 69	23	477	29 74	79	9,855	124 75
12 Franklin	27	438	16 21	442	5,015	11 35			
13 Garfield	249	1,782	7 16	76	738	9 71	95	5,861	61 69
14 Grant	155	1,140	7 35	103	1,380	13 40	124	10,965	88 67
15 Island	31	235	7 58	97	1,505	15 52	82	6,225	75 91
16 Jefferson	116	1,601	12 80	42	855	20 36	135	12,495	92 56
17 King	6,498	91,210	14 05	1,516	36,830	24 29	14,358	1,629,125	106 50
18 Kitsap	272	2,250	8 27	103	1,568	15 22	256	20,735	81 00
19 Kittitas	525	4,710	8 97	132	2,495	18 90	357	40,600	113 73
20 Klickitat	267	2,370	8 88	150	2,360	15 73	235	18,780	79 91
21 Lewis	1,887	14,129	7 49	568	10,547	18 57	753	73,153	97 15
22 Lincoln	259	2,390	9 23	452	6,910	15 29	558	52,225	93 59
23 Mason	399	3,367	8 44	79	1,634	20 68	115	11,715	101 87
24 Okanogan	331	3,110	9 40	112	2,820	25 18	227	25,875	113 99
25 Pacific	202	898	4 45	53	405	7 64	185	8,781	47 41
26 Pend Oreille	298	2,185	7 33	61	957	15 09	116	11,006	94 88
27 Pierce	8,395	90,061	10 73	1,331	25,477	19 14	6,600	812,670	121 31
28 San Juan	154	1,147	7 45	102	4,656	45 65	147	12,645	86 02
29 Skagit	13	110	8 46	109	1,950	17 89	308	26,395	85 70
30 Skamania	243	2,915	11 99	43	780	18 14	50	5,800	116 00
31 Snohomish	2,585	26,235	10 15	624	10,785	17 28	2,374	254,010	107 00
32 Spokane	10,856	104,690	9 64	1,747	30,750	17 60	8,202	820,955	99 37
33 Stevens	895	6,774	7 57	400	7,039	17 60	411	39,195	95 36
34 Thurston	753	7,079	9 40	376	6,989	18 59	683	66,615	97 53
35 Wahkiakum	27	445	16 48	41	509	12 41	62	5,915	95 40
36 Walla Walla	812	7,980	9 83	156	3,865	24 78	700	75,975	99 97
37 Whatcom	454	4,169	9 18	402	6,690	16 64	545	47,798	87 70
38 Whitman	1,178	11,080	9 36	622	11,598	18 64	684	92,640	135 44
39 Yakima	2,617	26,605	10 17	509	16,660	32 73	1,891	233,335	123 39
Totals	45,295	\$466,075	\$10 29	12,355	\$236,323	\$19 13	44,268	\$4,677,988	\$105 67

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	17	18		19	20	
	BAND INSTRUMENTS, PHONOGRAPHS, ETC.	SEWING MACHINES		Household furniture, including clocks, rugs, etc.....	Libraries, books, scientific instruments, etc.....	
	As equalized by county board	As equalized by county board				
	Value	No.	Value			Average value
1 Adams	\$1,250	819	\$6,700	\$8 18	\$77,500	\$8,835
2 Asotin	520	114	1,815	11 54	86,910	2,955
3 Benton	1,595	945	8,455	8 95	82,945	11,815
4 Chehalis	4,600	1,728	16,522	9 56	276,748	80,469
5 Chelan	970	582	4,465	8 39	78,435	8,580
6 Clallam	1,801	422	4,179	9 90	45,659	2,940
7 Clarke	4,540	2,228	25,510	11 45	233,080	13,205
8 Columbia	1,680	588	6,010	11 17	92,550	6,060
9 Cowlitz	1,816	786	8,085	10 22	92,968	6,587
10 Douglas	2,570	1,064	8,475	7 97	72,480	4,705
11 Ferry	668	188	1,911	10 44	32,191	4,136
12 Franklin	200	198	1,586	8 26	27,848	3,040
13 Garfield	870	187	1,500	8 02	22,962	2,621
14 Grant	755	480	3,100	6 46	35,715	4,125
15 Island	500	290	2,105	7 26	22,525	650
16 Jefferson	960	243	2,562	10 54	46,990	2,990
17 King	96,585	22,417	256,791	11 46	5,429,364	268,810
18 Kitsap	1,387	700	5,450	7 79	51,200	4,544
19 Kittitas	2,375	968	8,975	10 84	129,800	10,085
20 Klckitat	1,330	840	5,880	7 00	64,140	6,660
21 Lewis	4,590	2,743	21,542	7 85	241,395	10,374
22 Lincoln	1,710	1,900	14,185	7 47	162,130	10,165
23 Mason	1,582	445	4,723	10 61	35,946	3,191
24 Okanogan	2,865	668	7,370	10 79	90,500	9,865
25 Pacific	357	327	1,285	8 93	26,665	3,346
26 Pend Oreille	1,221	463	4,534	9 79	47,821	2,111
27 Pierce	41,947	13,966	142,211	10 13	2,805,948	115,648
28 San Juan	1,180	420	3,277	7 80	29,214	1,608
29 Skagit	420	408	3,650	8 96	76,710	2,295
30 Skamania	1,490	197	2,060	10 46	21,005	1,230
31 Snohomish	13,660	4,667	50,365	10 79	729,200	34,000
32 Spokane	42,410	18,027	171,615	9 52	3,381,770	143,375
33 Stevens	4,477	2,143	16,164	7 54	145,569	10,169
34 Thurston	4,461	2,013	17,672	8 78	211,200	14,703
35 Wahkiakum	427	223	1,526	6 84	13,268	720
36 Walla Walla	4,225	1,009	9,915	9 84	274,830	23,505
37 Whatcom .....	.....	941	7,278	7 73	121,416	16,509
38 Whitman	5,355	2,555	29,777	11 65	331,426	14,555
39 Yakima	11,040	4,368	68,080	14 45	956,960	38,140
Totals.....	\$268,849	98,069	\$961,714	\$10 23	\$16,054,088	\$959,321

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		21 Office furniture.....	22 Diamonds, jewelry, firearms, clothing, etc.....	23 Agricultural imple- ments, machinery and harness.....	24 Mechanics' tools and implements.....	25 Royalties and patent rights.....	26 Threshing machines, hay presses, en- gines, etc.....	
1	Adams	\$21,110	\$6,265	\$130,055	\$19,545	.....	\$39,420	1
2	Asotin	7,895	1,610	28,015	14,960	.....	62,045	2
3	Benton	26,790	19,330	38,435	7,810	.....	31,940	3
4	Chehalis	108,012	58,597	26,142	33,857	.....	299,072	4
5	Chelan	9,360	2,825	31,475	2,445	.....	4,055	5
6	Clallam	5,302	1,939	14,285	2,065	.....	64,296	6
7	Clarke	15,790	2,960	63,215	8,670	.....	70,015	7
8	Columbia	5,270	1,680	46,000	4,490	.....	40,030	8
9	Cowlitz	7,540	5,325	22,351	9,467	\$75	132,310	9
10	Douglas	6,270	2,220	99,535	8,550	5	34,535	10
11	Ferry	7,347	1,338	20,517	2,521	1,240	2,550	11
12	Franklin	1,590	124	30,965	1,280	.....	25,630	12
13	Garfield	5,689	2,391	76,562	2,831	.....	5,091	13
14	Grant	12,965	2,790	48,445	4,835	15	47,785	14
15	Island	750	.....	9,770	1,000	.....	9,500	15
16	Jefferson	3,520	1,812	5,078	1,243	.....	49,115	16
17	King	868,984	188,775	241,120	113,610	1,262,566	\$13,860	17
18	Kitsap	6,828	3,047	7,543	2,115	.....	24,908	18
19	Kittitas	22,275	5,155	74,200	10,250	100	29,100	19
20	Klickitat	11,075	5,420	54,692	7,520	65	16,685	20
21	Lewis	21,658	6,945	49,312	30,889	.....	114,038	21
22	Lincoln	33,525	1,970	194,685	17,665	100	130,155	22
23	Mason	5,447	4,774	8,447	4,171	.....	49,501	23
24	Okanogan	19,230	5,275	86,737	10,780	.....	15,350	24
25	Pacific	8,781	2,510	3,939	6,419	15	66,132	25
26	Pend Oreille	7,776	5,567	11,256	3,586	25	7,005	26
27	Pierce	352,461	124,046	83,369	68,454	11,566	141,500	27
28	San Juan	4,745	1,758	16,648	2,173	.....	5,050	28
29	Skagit	15,800	245	39,563	10,565	50	200,335	29
30	Skamania	4,010	5,330	5,885	2,500	3,190	50,140	30
31	Snohomish	77,185	17,330	55,435	42,365	21,400	8,255	31
32	Spokane	686,460	147,670	176,260	30,895	3,210	98,975	32
33	Stevens	23,766	15,523	64,673	10,230	5,288	29,856	33
34	Thurston	15,231	6,672	39,686	19,539	.....	74,827	34
35	Wahkiakum	2,505	245	2,863	2,155	10	73,336	35
36	Walla Walla	34,900	13,965	120,230	13,640	.....	73,800	36
37	Whatecom	67,481	6,123	32,195	20,196	.....	128,024	37
38	Whitman	35,215	15,543	215,196	39,823	1,810	133,710	38
39	Yakima	59,906	25,585	168,015	22,180	.....	33,375	39
Totals.....		\$2,630,543	\$720,729	\$2,442,764	\$667,321	\$1,310,225	\$2,780,300	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	27 Steamboats sailing vessels, launches, dredges, etc.....	28 Lumber.....	29 Saw logs.....	30 Shingles and lath.....	31 Sash, doors, mouldings, etc.....	32 Wood, coal, wool, hides, etc.....	
1 Adams		\$24,900		\$2,500	\$2,985	\$2,815	1
2 Asotin	\$1,680	5,900	\$3,000	2,320		1,125	2
3 Benton	13,455	22,870		2,535		1,465	3
4 Chehalis	86,786	238,056	89,175	19,365	59,685	505	4
5 Chelan	84,010	90,800	71,350	1,995	640	3,805	5
6 Clallam	16,145	1,190	1,600	510		320	6
7 Clarke	17,885	25,340	1,025	590	2,230	12,020	7
8 Columbia	870	5,540		550	930	2,430	8
9 Cowlitz	42,960	9,830	10,120	1,900	50	2,524	9
10 Douglas	2,145	12,970	20			165	10
11 Ferry	1,399	27,575	16,880				11
12 Franklin	2,706	17,527					12
13 Garfield	75	4,198		459	279	1,278	13
14 Grant	2,760	9,250				2,106	14
15 Island	8,290	1,500	31,115	435		90	15
16 Jefferson	28,110	5,600	10,700	1,000	150	60	16
17 King	791,945	461,210	81,230	63,220	59,410	98,220	17
18 Kitsap	87,195	22,345	14,342	962	110	300	18
19 Kittitas	2,750	18,540	47,450	1,190	1,075	25,945	19
20 Klickitat	6,685	10,390	3,750	360	895	1,395	20
21 Lewis		97,850	15,200	4,400		700	21
22 Lincoln	1,945	2,190	150	550	125	1,885	22
23 Mason	33,943	861	33,708	2,119	60	2,830	23
24 Okanogan	2,465	9,760	11,480	215	580	675	24
25 Pacific	33,457	74,780	32,759	4,459	1,246	9	25
26 Pend Oreille	7,021	86,026	30,225	880	407	8,434	26
27 Pierce	337,022	348,378	68,271	19,962	86,788	134,021	27
28 San Juan	47,424	4,922	2,415	170	366	3,470	28
29 Skagit	38,175	157,595	20,185	12,230	240	2,170	29
30 Skamania	5,895	11,520	9,565	60	275	1,765	30
31 Snohomish	59,215	241,545	123,810	52,965	3,675	43,220	31
32 Spokane	11,420	351,235	46,870	11,760	26,880	94,840	32
33 Stevens	7,836	139,959	59,221	2,616	320	17,023	33
34 Thurston	87,732	69,370	18,267	5,542	10,000	8,798	34
35 Wahkiakum	38,890	1,520	9,685	4,000		375	35
36 Walla Walla	1,530	21,267	140	1,318	3,450	5,200	36
37 Whatcom	86,150	90,816	58,467	38,781	940	8,477	37
38 Whitman	300	64,985					38
39 Yakima	1,235	133,685	9,206	9,730	42,750	13,950	39
Totals.....	\$1,949,065	\$2,923,775	\$940,315	\$271,668	\$318,154	\$504,514	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		33 Goods and merchandise.....	34 Manufacturers' materials and articles.....	35 Manufacturers' tools, implements and machinery.....	36 Moneys of banks, bankers, brokers, etc.....	37 Moneys on hand.....	38 Bonds, stocks and shares.....
1	Adams	\$229,000	\$245	\$3,900	a \$241,830	\$12,755	\$360
2	Asotin	86,120	6,620	2,500	b 49,290		
3	Benton	215,740	5,615	165	101,510	15,920	
4	Chehalis	560,774	25,150	597,022	255,806	7,134	
5	Chelan	447,606	4,790	132,735	124,475		
6	Clallam	76,088	9,515	88,825	4,800	850	
7	Clarke	299,585	88,852	202,758	159,432	39,435	
8	Columbia	170,660	1,960	2,500	165,000		
9	Cowlitz	151,289	29,670	71,775	105,040		
10	Douglas	207,980	65	170	68,150	3,345	
11	Ferry	98,266	50	109,628	c 25,817	300	
12	Franklin	78,157		701		45,270	
13	Garfield	112,660	3,578	2,089	7,307		53,258
14	Grant	191,640	1,800	7,880	3,800	3,000	68,885
15	Island	34,040	2,750	18,860	13,495		
16	Jefferson	78,615	12,025	151,640			55,940
17	King	9,920,900	324,980	3,102,442	4,242,100	100,070	
18	Kitsap	143,795	11,435	156,390	44,380	1,684	
19	Kittitas	324,360	14,460	189,520	d 122,730	85,315	800
20	Klickitat	123,065	3,185	22,065	21,155		29,900
21	Lewis	441,836	25,265	352,165	e 201,190	25,268	
22	Lincoln	528,610	60,200	15,825	255,005	590	2,650
23	Mason	59,890	5,220	17,835	21,000		
24	Okanogan	240,425	3,735	113,250	134,574	13,605	
25	Pacific	117,433	1,725	55,804	71,891	853	
26	Pend Oreille	116,574	682	316,650		27,800	75
27	Pierce	4,231,789	290,479	1,971,336	1,238,206	9,726	1,425
28	San Juan	50,083	16,419	20,798	14,648	9,233	
29	Skagit	372,145	625	522,450	155,200		
30	Skamania	27,295	5,450	24,660	12,090	4,300	
31	Snohomish	1,045,300	38,010	1,270,165	417,995		
32	Spokane	4,903,250	153,910	953,785	3,282,350	615,620	76,675
33	Stevens	301,983	12,595	163,225	f 106,410		160
34	Thurston	245,949	39,746	301,966	122,156		
35	Wahkiakum	32,815	8,350	20,925	g 4,750		50
36	Walla Walla	863,040	57,085	93,205	h 881,039		6,830
37	Whatcom	850,722	100,570	690,957	396,238	600	
38	Whitman	723,635		11,385	i 584,555		
39	Yakima	1,194,905	18,825	57,065	464,500	1,905	975
Totals		\$29,868,055	\$1,380,486	\$11,638,011	\$14,139,914	\$975,448	\$297,973

a—Includes \$239,570 capital stock of incorporated banks.

b—Includes \$44,030 capital stock of incorporated banks.

c—Includes \$19,817 capital stock of incorporated banks.

d—Also included capital stock of incorporated banks.

e—Includes \$189,190 capital stock of incorporated banks.

f—Includes \$94,760 capital stock of incorporated banks.

g—Capital stock of incorporated banks.

h—Includes \$879,559 capital stock of incorporated banks.

i—Capital stock of incorporated banks.

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	39 Stock and furniture of sample rooms, saloons, etc.....	40 Billiard and pool tables, bowling alleys, etc.....	41 Furniture and fix- tures of hotels, res- taurants, lodging houses.....	42 Hay, grain and other farm products in hands of producers....	43 Hay, grain and other farm products in warehouse, eleva- tors or cold storage...	44 Elevators, warehouses etc., the title of which is vested in any R. R., or other person, firm or corporation.....	
1 Adams	\$3,095	\$3,880	\$10,960	\$9,955	\$115,170	\$30,375	1
2 Asotin	1,060	545	3,000	4,990	24,970	235	2
3 Benton		1,495	11,445	18,255	7,290	6,155	3
4 Chehalis	53,659	12,680	81,123	2,610	3,100	17,455	4
5 Chelan	6,010	5,995	25,815	5,860	3,060	17,370	5
6 Clallam	5,900	1,120	4,735	1,235			6
7 Clarke	3,990	5,540	35,370	1,765	1,685	14,200	7
8 Columbia	300	150	3,000	43,490	50,000	10,250	8
9 Cowlitz	6,550	2,230	8,504	314	2,235	1,090	9
10 Douglas	5,585	2,110	5,715	7,970	66,960	20,980	10
11 Ferry	9,865	840	4,946	422		2,968	11
12 Franklin	7,265	2,447	12,460	5,459	14,965	28,133	12
13 Garfield	25	308	3,465	3,626	45,075	16,908	13
14 Grant	2,940	2,075	7,650	16,155	30,370	30,630	14
15 Island		380	775	7,180			15
16 Jefferson	14,500	1,100	4,885				16
17 King	274,445	83,665	841,090	61,800	72,800	6,045	17
18 Kitsap	6,675	1,520	8,005			3,475	18
19 Kittitas	34,060	4,460	21,480	64,650	85,065	94,850	19
20 Klickitat	300	1,900	5,165	2,960	26,135	9,400	20
21 Lewis	24,140	10,065	21,320	5,810	1,480	1,765	21
22 Lincoln	1,355	1,365	7,885	17,645	307,106	66,250	22
23 Mason	275	760	6,020	111			23
24 Okanogan	6,685	1,015	8,920	5,045	2,165	1,485	24
25 Pacific	7,734	1,128	9,659	270	29	297	25
26 Pend Oreille	7,900	2,080	10,864	919	2,015	2,445	26
27 Pierce	171,100	82,671	276,210	145,392	166,915	140,095	27
28 San Juan	20	530	2,725	2,460			28
29 Skagit	15,200	5,775	11,605	26,900	2,805	3,275	29
30 Skamania	2,170	835	9,765	445	1,655		30
31 Snohomish	36,590	11,430	107,095	45,090	580	30,180	31
32 Spokane	214,740	46,155	591,935	62,970	30,200	482,535	32
33 Stevens	6,220	3,435	4,557	5,898	2,425	90	33
34 Thurston	24,628	3,427	24,160	354	15	6,890	34
35 Wahkiakum	1,560	230	1,170			750	35
36 Walla Walla	23,510	4,610	81,670	161,500	119,395	46,985	36
37 Whatcom	1,625	7,515	41,316				37
38 Whitman	17,700	8,065	24,620	301,264	84,181	173,290	38
39 Yakima	65,980	20,850	98,245	76,775	46,615	108,060	39
Totals	\$1,070,386	\$296,406	\$2,384,449	\$1,116,184	\$1,325,550	\$1,394,806	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		33 Goods and merchandise.....	34 Manufacturers' materials and manufactured articles.....	35 Manufacturers' tools, implements and machinery.....	36 Moneys of banks, bankers, brokers, etc.....	37 Moneys on hand.....	38 Bonds, stocks and shares.....
1	Adams	\$229,000	\$245	\$3,900	a \$241,830	\$13,755	\$360
2	Asotin	86,120	6,620	2,500	b 49,230		
3	Benton	215,740	5,615	165	101,510	15,920	
4	Chehalis	590,774	25,150	597,022	255,806	7,134	
5	Chelan	447,606	4,790	182,735	124,475		
6	Clallam	76,085	9,515	88,825	4,800	860	
7	Clarke	209,585	88,852	202,758	159,432	39,435	
8	Columbia	170,660	1,960	2,500	105,000		
9	Cowlitz	151,239	29,670	71,775	105,040		
10	Douglas	207,980	65	170	68,150	3,345	
11	Ferry	98,236	50	109,628	c 25,817	300	
12	Franklin	78,157		701		45,270	
13	Garfield	112,660	3,578	2,089	7,307		53,258
14	Grant	191,640	1,800	7,880	3,800	3,000	68,885
15	Island	84,040	2,750	18,860	18,495		
16	Jefferson	79,615	12,025	151,640			55,940
17	King	9,920,900	324,980	8,102,442	4,242,100	100,070	
18	Kitsap	143,796	11,435	156,390	44,380	1,634	
19	Kittitas	324,360	14,460	139,520	d 122,730	35,315	800
20	Klickitat	123,066	3,186	22,065	21,155		29,900
21	Lewis	441,836	25,265	352,165	e 201,190	25,268	
22	Lincoln	528,610	60,200	15,825	255,005	580	2,650
23	Mason	59,890	5,220	17,835	21,000		
24	Okanogan	240,425	3,735	113,250	184,574	13,605	
25	Pacific	117,433	1,725	55,804	71,891	853	
26	Pend Oreille	116,574	632	316,650		27,800	75
27	Pierce	4,231,789	290,479	1,871,336	1,239,206	9,726	1,425
28	San Juan	50,063	16,419	20,793	14,648	9,233	
29	Skagit	372,145	625	528,450	155,200		
30	Skamania	27,295	5,450	24,660	12,060	4,300	
31	Snohomish	1,045,300	38,010	1,270,165	417,995		
32	Spokane	4,908,250	153,910	958,785	3,232,350	615,320	76,675
33	Stevens	301,983	12,565	163,225	f 106,410		160
34	Thurston	245,949	39,746	301,966	122,156		
35	Wahkiakum	32,815	8,350	20,925	g 4,750		50
36	Walla Walla	893,040	57,035	93,205	h 881,039		6,830
37	Whatcom	850,722	100,570	690,957	386,238	600	
38	Whitman	723,635		11,835	i 564,555		
39	Yakima	1,194,905	18,825	57,065	464,500	1,605	975
Totals		\$29,868,055	\$1,380,486	\$11,638,011	\$14,139,914	\$975,448	\$297,973

a—Includes \$239,570 capital stock of incorporated banks.

b—Includes \$44,030 capital stock of incorporated banks.

c—Includes \$19,817 capital stock of incorporated banks.

d—Also included capital stock of incorporated banks.

e—Includes \$189,190 capital stock of incorporated banks.

f—Includes \$94,760 capital stock of incorporated banks.

g—Capital stock of incorporated banks.

h—Includes \$879,559 capital stock of incorporated banks.

i—Capital stock of incorporated banks.

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	39 Stock and furniture of sample rooms, saloons, etc.....	40 Billiard and pool tables, bowling alleys, etc.....	41 Furniture and fix- tures of hotels, res- taurants, lodging houses.....	42 Hay, grain and other farm products in hands of producers.....	43 Hay, grain and other farm products in warehouses, eleva- tors or cold storage...	44 Elevators, warehouses etc., the title of which is vested in any R. R., or other person, firm or corporation.....
1 Adams	\$3,095	\$3,880	\$10,960	\$9,955	\$115,170	\$50,375
2 Asotin	1,060	545	3,000	4,990	24,970	285
3 Benton .....	.....	1,495	11,445	18,255	7,250	6,155
4 Chehalis	53,659	12,680	81,123	2,610	3,100	17,455
5 Chelan	6,010	5,995	25,815	5,990	3,060	17,370
6 Clallam	5,900	1,120	4,735	1,235	.....	.....
7 Clarke	8,980	5,540	35,370	1,765	1,685	14,200
8 Columbia	800	150	9,090	43,490	59,000	10,250
9 Cowlitz	6,550	2,230	8,504	314	2,235	1,000
10 Douglas	5,385	2,110	5,715	7,670	66,960	20,980
11 Ferry	9,385	840	4,946	4,422	.....	2,968
12 Franklin	7,265	2,447	12,460	5,459	14,965	28,133
13 Garfield	25	303	3,465	3,626	45,075	16,908
14 Grant	2,940	2,075	7,650	16,155	30,370	30,630
15 Island .....	.....	380	775	7,180	.....	.....
16 Jefferson	14,500	1,100	4,985	.....	.....	.....
17 King	274,445	88,665	841,090	61,800	72,890	6,045
18 Kittap	6,675	1,520	8,005	.....	.....	3,475
19 Kittitas	34,050	4,460	21,480	64,650	85,665	94,850
20 Klickitat	800	1,900	5,165	2,960	26,135	9,400
21 Lewis	24,140	10,095	21,320	5,510	1,480	1,765
22 Lincoln	1,355	1,365	7,885	17,645	307,106	66,250
23 Mason	275	760	6,020	111	.....	.....
24 Okanogan	6,686	1,015	8,920	5,045	2,165	1,485
25 Pacific	7,734	1,128	9,659	270	29	2,445
26 Pend Oreille...	7,900	2,080	10,864	919	2,015	2,445
27 Pierce	171,100	82,671	276,210	145,392	166,915	140,006
28 San Juan	20	530	2,725	2,460	.....	.....
29 Skagit	15,200	5,775	11,606	26,900	2,306	3,275
30 Skamania	2,170	835	9,765	445	1,655	.....
31 Snohomish	36,380	11,430	107,095	45,030	560	30,180
32 Spokane	214,740	46,155	591,935	62,970	30,200	492,535
33 Stevens	6,260	3,435	4,557	5,898	2,425	90
34 Thurston	24,623	3,427	24,150	354	15	6,890
35 Wahkiakum ..	1,550	230	1,170	.....	.....	750
36 Walla Walla..	23,310	4,610	31,670	161,500	119,395	46,985
37 Whatcom	1,625	7,515	41,316	.....	.....	.....
38 Whitman	17,700	8,065	24,620	301,264	84,181	173,290
39 Yakima	66,980	20,850	98,245	76,775	46,655	108,060
Totals.....	\$1,070,386	\$296,406	\$2,384,449	\$1,116,184	\$1,325,550	\$1,394,806

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		45 Improvements on lands held under the laws of the United States or leased from the state.....	46 Gas or water mainlines.....	47 Telephone and elec- tric light lines.....	48 Fish traps and locations.....	49 Timber on state lands.....	50 All other items of personal property.....	
1	Adams	\$14,975	\$4,380	\$1,450			\$60,424	1
2	Asotin	7,850	12,000	15,110			2,900	2
3	Benton	22,675	21,135	48,315			55,433	3
4	Chehalis	26,610	213,412	54,452	\$880	\$77,488	188,861	4
5	Chelan	20,355	2,140	262,987		60	8,745	5
6	Oallam	19,350	18,060	8,960	9,600		31,588	6
7	Clarke	6,975	219,440	91,330	635	7,495	50,340	7
8	Columbia	2,740		44,570			11,710	8
9	Cowlitz	3,525	4,225	73,194	290	5,340	46,275	9
10	Douglas	48,520	2,235	37,530			17,240	10
11	Ferry	66,532	19,761	8,104			15,414	11
12	Franklin	10,080	10,300	13,343			6,674	12
13	Garfield	6,980		17,620				13
14	Grant	63,735	1,805	11,740			7,800	14
15	Island	300		2,672	52,350		7,125	15
16	Jefferson		5,000	32,243	800		22,566	16
17	King	1,786,630	1,049,738	1,798,497		453,440	14,580	17
18	Kitsap	1,760	16,780	39,034	3,600	8,010	24,868	18
19	Kittitas	20,760	39,940	32,535		28,375	63,315	19
20	Klickitat	20,070	8,505	35,834	225	10	23,785	20
21	Lewis	16,370	73,286	40,522		52,190	274,016	21
22	Lincoln	36,775	5,520	91,415			24,615	22
23	Mason	275		7,359		10,956	155,065	23
24	Okanogan	202,951	9,465	20,220		570	13,150	24
25	Pacific	135	5,791	17,195	9,860	77,502	65,626	25
26	Pend Oreille	63,564	14,750	15,437		36,906	29,995	26
27	Pierce	103,464	108,742	3,138,547	2,075	59,128	643,900	27
28	San Juan	5,060	2,400	12,327	47,485			28
29	Skagit	9,650	21,040	98,750	12,450	15,875	6,565	29
30	Skamania	1,975	3,755	17,753	14,240	17,880	2,465	30
31	Snohomish	24,815	259,575	252,590	1,550	16,090	914,435	31
32	Spokane	32,065	201,350	1,665,925		495	69,430	32
33	Stevens	63,305	2,285	30,796	3,331	28,186	50,494	33
34	Thurston	4,435	70,987	51,016		164,138	105,042	34
35	Wahkiakum		5,200	3,250	9,800	51,600	96,947	35
36	Walla Walla	41,315	12,400	139,960			59,111	36
37	Whatecom	56,227	57,000	247,510	160,500	58,945	149,627	37
38	Whitman	37,130	7,550	104,154			11,022	38
39	Yakima	20,375	1,230	579,255			149,796	39
Totals.....		\$2,870,323	\$2,506,262	\$9,158,521	\$329,121	\$1,165,679	\$3,430,943	

SCHEDULE "A"—TABLE I—CONCLUDED.

COUNTIES		Aggregate value of personal property as equalized by county board.....	Aggregate value of exemptions.....	Aggregate value of taxable personal property as equal- ized by county board.....	
1	Adams	\$2,085,309	\$365,080	\$1,670,249	1
2	Asotin	710,235	96,000	614,235	2
3	Benton	1,233,178	314,375	918,803	3
4	Chehalis	4,000,012	812,501	3,187,511	4
5	Chelan	1,720,382	811,475	1,408,907	5
6	Clallam	607,904	181,690	426,214	6
7	Clarke	2,405,947	813,365	1,592,582	7
8	Columbia	1,244,550	264,150	980,400	8
9	Cowlitz	1,179,798	284,618	895,180	9
10	Douglas	1,517,120	448,810	1,068,310	10
11	Ferry	673,514	143,469	530,045	11
12	Franklin	533,423	121,580	411,846	12
13	Garfield	814,396	124,350	690,046	13
14	Grant	1,166,060	256,350	909,710	14
15	Island	354,954	119,435	235,519	15
16	Jefferson	660,884	88,402	572,482	16
17	King	39,014,770	7,314,480	31,700,290	17
18	Kitsap	838,899	199,508	639,391	18
19	Kittitas	2,263,025	360,795	1,902,230	19
20	Klickitat	1,069,152	269,992	799,160	20
21	Lewis	2,974,931	843,000	2,126,931	21
22	Lincoln	3,465,115	712,355	2,752,760	22
23	Mason	596,731	123,320	473,411	23
24	Okanogan	1,903,348	516,073	1,387,275	24
25	Pacific	790,054	46,990	743,164	25
26	Pend Oreille	1,011,869	157,884	853,985	26
27	Pierce	19,723,911	3,808,543	15,925,363	27
28	San Juan	481,851	130,791	351,060	28
29	Skagit	2,306,308	271,900	2,034,508	29
30	Skamania	345,873	66,735	279,143	30
31	Snohomish	7,161,565	1,446,180	5,715,405	31
32	Spokane	21,771,865	5,223,340	16,548,525	32
33	Stevens	1,963,510	673,002	1,285,508	33
34	Thurston	2,253,695	563,933	1,689,757	34
35	Wahkiakum	471,971	79,023	392,948	35
36	Walla Walla	4,246,115	439,200	3,806,915	36
37	Whatcom	4,044,676	426,000	3,618,676	37
38	Whitman	5,183,254	1,227,640	3,955,614	38
39	Yakima	6,516,510	1,852,770	4,664,040	39
Totals.....		\$151,240,972	\$31,508,874	\$119,737,098	

SCHEDULE "A"—TABLE II.

Abstract of Assessment of All Personal Property in the State of Washington for the Year 1911.

No. on roll	DESCRIPTION OF PROPERTY	Number	Value	Average value
1	Horses: { One year old.....	27,544	\$405,965	\$18 01
	{ Two years old.....	23,288	668,837	28 74
	{ Three years old and over.....	40,929	1,571,581	38 40
	{ Work horses.....	100,396	9,227,107	57 53
	{ Stallions.....	1,231	306,965	246 98
2	Mules and Asses.....	11,270	643,044	57 06
3	Stock Cattle: { Yearlings.....	47,077	369,663	7 85
	{ Two years old.....	35,960	461,199	12 83
	{ Three years old and over.....	37,487	681,680	18 18
4	Milch Cows.....	136,934	3,140,412	22 98
5	Bulls, kept for breeding purposes.....	4,540	103,248	22 74
6	Stock Sheep and Goats.....	332,523	776,178	2 08
7	Sheep—Bucks kept for breeding purposes.....	5,677	19,501	3 44
8	Hogs.....	93,915	432,656	4 61
9	Poultry.....		400,882	.....
10	Drays, Trucks, Wagons and Sleighs.....	65,146	1,566,624	24 03
11	Carriages, Cabs, Hacks, Buggies and Outters..	40,004	896,924	22 37
12	Bicycles.....	5,475	69,676	12 54
13	Automobiles.....	5,185	2,491,687	480 56
14	Watches.....	45,235	466,075	10 29
15	Organs and Melodeons.....	12,355	236,323	19 13
16	Pianos, Automatic and Electric Pianos and Orchestrions.....	44,238	4,677,968	105 67
17	Band Instruments, Violins, Phonographs and Musical Boxes.....		268,849	.....
18	Sewing Machines.....	98,069	961,714	10 23
19	Household Furniture, including clocks, rugs, etc.		16,654,068	.....
20	Libraries, Books, Scientific Instruments, etc.....		859,321	.....
21	Office Furniture.....		2,630,543	.....
22	Diamonds, Jewelry, Firearms, Clothing, etc.....		720,729	.....
23	Agricultural Implements, Machinery and Harness		2,442,764	.....
24	Mechanics' Tools and Implements.....		667,321	.....
25	Royalties and Patent Rights.....		1,310,225	.....
26	Threshing Machines, Hay Presses, Engines, etc.		2,780,300	.....
27	Steamboats, Sailing Vessels, Launches, Dredges, etc.....		1,949,085	.....
28	Lumber.....		2,923,775	.....
29	Saw Logs.....		940,315	.....
30	Shingles and Lath.....		271,608	.....
31	Sash, Doors, Mouldings, etc.....		313,154	.....
32	Wood, Coal, Wool, Hides, etc.....		504,514	.....
33	Goods and Merchandise.....		29,868,055	.....
34	Manufacturers' Materials and Manufactured Ar- ticles.....		1,380,486	.....
35	Manufacturers' Tools, Implements and Machinery		11,638,011	.....
36	Property of Banks, Bankers, Brokers, etc.....	a	14,139,914	.....
37	Moneys on Hand.....		975,448	.....
38	Bonds, Stocks and Shares.....		297,973	.....
39	Stock and Furniture of Sample Rooms, Saloons, etc.....		1,070,336	.....

a—Includes \$2,086,231 capital stock of incorporated banks.

SCHEDULE "A"—TABLE II.—CONCLUDED.

No. on roll	DESCRIPTION OF PROPERTY	Number	Value	Average value
40	Billiard and Pool Tables, Bowling Alleys, etc.....		\$236,406	.....
41	Furniture and Fixtures of Hotels, Restaurants, Lodging Houses		2,384,449	.....
42	Hay, Grain and other farm products in hands of producers		1,116,184	.....
43	Hay, Grain and other farm products in Ware- house, Elevator or Cold Storage.....		1,325,550	.....
44	Elevators, Warehouses, or other improvements on lands, the title of which is vested in any railroad company, or other person, firm or corporation		1,394,806	.....
45	Improvements on lands held under the laws of the United States, or leased from the state.		2,870,323	.....
46	Gas or Water Mains.....		2,506,262	.....
47	Telephone and Electric Light Lines.....		9,156,521	.....
48	Fish Traps and Locations.....		339,121	.....
49	Value of timber on state lands.....		1,165,679	.....
50	All other items of personal property.....		3,430,943	.....
	Aggregate value of personal property as equal- ized by county board.....		\$151,240,972	.....
	Aggregate value of exemptions under section 5 of law		31,508,874	.....
	Aggregate value of taxable property as equal- ized by county board.....		\$119,737,098	.....

**SCHEDULE "B"—Abstract of assessment of Real Property
in the State of Washington, as returned by the County
Boards, for the year 1911.**

TABLE I.

COUNTIES	Total number of acres of land, exclu- sive of town and city lots	Number of acres fenced	Number of acres of timber lands	Valuation of timber lands as equalized by county board	
				Average value per acre	Total value
1 Adams	1,064,564	1,082,652	.....	.....	1
2 Asotin	716,489	100,000	.....	.....	2
3 Benton	717,190	.....	.....	.....	3
4 Chehalis	821,316	.....	507,368	\$16 43	\$8,837,896 4
5 Chelan	450,490	69,571	67,161	5 70	382,817 5
6 Clallam	526,362	18,452	349,604	16 30	5,699,885 6
7 Clarke	360,922	.....	45,897	14 73	676,157 7
8 Columbia	336,537	319,466	.....	.....	8
9 Cowlitz	596,813	21,560	308,000	13 72	4,157,160 9
10 Douglas	782,284	665,506	.....	.....	10
11 Ferry	118,526	18,714	58,517	5 51	294,890 11
12 Franklin	610,482	307,000	.....	.....	12
13 Garfield	316,689	324,270	.....	.....	13
14 Grant	1,220,300	520,998	.....	.....	14
15 Island	120,024	12,500	8,653	19 18	165,555 15
16 Jefferson	271,587	7,129	175,005	18 05	3,158,835 16
17 King	780,022	.....	280,647	18 57	5,211,615 17
18 Kitsap	225,331	18,552	42,788	13 33	570,830 18
19 Kittitas	688,289	195,699	240,559	4 17	1,002,225 19
20 Klickitat	838,502	415,620	256,756	5 88	1,508,897 20
21 Lewis	914,184	97,880	484,986	17 54	8,504,256 21
22 Lincoln	1,296,239	.....	80,155	3 01	90,680 22
23 Mason	407,319	.....	195,110	22 94	4,475,909 23
24 Okanogan	414,876	165,902	75,612	3 99	301,835 24
25 Pacific	547,165	.....	385,472	12 19	4,697,337 25
26 Pend Oreille	397,748	8,487	273,436	4 43	1,211,321 26
27 Pierce	652,882	.....	336,994	22 23	7,492,913 27
28 San Juan	96,322	60,345	.....	n	5,833 28
29 Skagit	515,604	.....	259,298	10 92	3,089,537 29
30 Skamania	215,642	12,962	149,437	12 08	1,896,145 30
31 Snohomish	567,639	42,046	228,422	24 85	5,676,125 31
32 Spokane	964,862	.....	131,395	6 76	888,015 32
33 Stevens	865,434	143,230	283,790	4 85	1,375,412 33
34 Thurston	430,655	79,716	135,869	15 50	2,106,970 34
35 Wahkiakum	148,435	6,750	69,765	18 89	963,888 35
36 Walla Walla	732,186	695,797	.....	.....	36
37 Whatcom	395,047	.....	93,916	20 40	1,921,687 37
38 Whitman	1,234,632	1,204,254	r	.....	38
39 Yakima	700,627	259,731	.....	.....	124,460 39
Totals.....	22,584,307	.....	5,464,602	\$13 88	\$75,989,879

n—Value of oyster and tide lands.

r—Not known.

SCHEDULE "B"—TABLE I—CONTINUED.

COUNTIES	Number of acres of other unimproved land	Valuation of other unimproved lands as equalized by county board		Number of acres of improved lands	Valuation of improved lands as equalized by county board	
		Average value per acre	Total value		Average value per acre	Total value
1 Adams	298,623	\$3 40	a \$1,118,854	770,941	\$11 85	\$9,120,228
2 Asotin	143,324	3 02	432,840	73,165	23 46	1,716,765
3 Benton	529,358	6 06	b 3,632,188	187,882	11 04	2,073,587
4 Chehalis	285,888	4 02	1,188,048	18,065	48 54	876,824
5 Chelan	342,467	2 92	1,001,046	40,862	123 00	5,028,026
6 Clallam	162,098	5 99	971,192	14,660	26 88	394,060
7 Clarke	257,947	8 77	2,262,539	57,078	43 34	2,473,755
8 Columbia	161,615	3 15	509,306	174,922	22 78	3,984,440
9 Cowlitz	290,893	3 10	870,418	12,960	29 47	382,580
10 Douglas	322,752	3 57	1,151,795	459,532	11 09	5,095,810
11 Ferry	56,888	8 65	492,192	8,121	10 52	94,401
12 Franklin	306,482	3 75	1,149,807	304,000	5 08	1,529,654
13 Garfield	169,965	3 01	511,250	146,724	16 07	2,358,385
14 Grant	770,463	3 35	2,577,445	449,887	9 91	4,455,815
15 Island	101,244	6 86	643,563	10,127	31 26	316,547
16 Jefferson	89,237	6 73	600,549	d 7,345	42 20	e 255,085
17 King	425,415	18 73	f 8,508,846	73,960	135 24	13,700,850
18 Kitsap	173,363	10 15	1,759,121	9,280	29 44	273,223
19 Kittitas	g 382,684	2 71	h 1,038,583	65,046	40 71	2,648,005
20 Klickitat	423,585	3 12	1,322,433	153,301	10 79	1,707,285
21 Lewis	377,777	4 76	1,797,202	51,471	26 66	1,371,846
22 Lincoln	483,785	2 02	979,166	784,299	16 95	13,297,325
23 Mason	205,502	3 96	813,819	6,707	16 15	108,827
24 Okanogan	212,344	3 81	809,879	126,920	17 78	2,250,564
25 Pacific	153,351	2 34	311,638	i 28,342	26 24	j 417,802
26 Pend Oreille	115,291	3 38	389,754	9,021	11 64	104,930
27 Pierce	270,908	16 08	k 4,440,022	44,980	127 95	l 6,402,326
28 San Juan	37,977	2 50	94,941	60,345	11 42	689,051
29 Skagit	200,410	5 92	1,186,964	o 56,896	47 60	p 2,615,013
30 Skamania	61,705	11 64	718,501	4,450	31 86	141,756
31 Snohomish	307,186	12 99	3,989,765	82,031	55 33	1,772,420
32 Spokane	510,896	4 45	2,273,085	342,571	31 75	10,875,400
33 Stevens	493,762	2 40	1,186,914	87,882	12 03	1,057,022
34 Thurston	271,873	6 74	1,833,419	22,913	18 53	424,555
35 Wahkiakum	74,973	2 67	200,178	3,697	9 95	36,786
36 Walla Walla	214,679	4 34	q 1,013,819	517,507	21 30	11,020,701
37 Whatecom	259,292	14 10	3,655,423	41,839	45 86	1,897,768
38 Whitman	290,115	4 18	1,211,960	944,517	19 48	18,408,767
39 Yakima	548,820	7 39	4,057,775	151,807	89 26	13,550,560
Totals	10,759,732	\$5 72	\$63,434,622	6,359,973	\$22 72	\$144,919,284

- a—Includes \$120,627, corporations (real).
b—Includes \$412,033, North Coast right-of-way, not operating.
c—Includes \$8,881, value Belcher Mountain Railway.
d—Includes 2,696 acres oyster and tide lands.
e—Includes \$53,890, value oyster and tide lands.
f—Includes \$542,500, value railway right-of-way, etc., not in operation.
g—Includes 10,346 acres of coal land.
h—Includes \$754,820, value of coal land.
i—Includes 18,172 acres oyster and tide lands.
j—Includes \$150,434, value oyster and tide lands.
k—Includes \$88,837, value of reserved rights.
l—Includes \$647,340, value of coal lands.
o—Includes 3,900 acres oyster and tide lands.
p—Includes \$125,535, value oyster and tide lands.
q—Includes \$82,544, value Oregon-Washington Railroad & Navigation Company's road bed and right-of-way not in operation.

SCHEDULE "B"—TABLE I—CONCLUDED.

COUNTIES	Valuation of improvements on lands as equalized by county board		Valuation of city and town lots exclusive of improvements as equalized by county board	Valuation of improvements on city and town lots as equalized by county board	Aggregate valuation of all real property including improvements except railroad and telegraph lines, as equalized by county board	
	Average value per acre	Total value				
1 Adams	\$0 77	\$596,840	\$326,630	\$704,155	\$11,866,707	1
2 Asotin	3 67	298,585	423,865	336,525	3,178,380	2
3 Benton	1 49	296,265	637,225	504,645	7,145,860	3
4 Chehalis	14 20	256,456	2,949,909	2,071,141	15,680,273	4
5 Obelan	13 38	546,665	2,075,143	1,009,137	10,040,834	5
6 Clallam	7 56	110,890	1,070,780	204,460	8,451,257	6
7 Clarke	10 30	588,085	1,737,725	1,233,050	8,971,310	7
8 Columbia	1 99	10,615	232,750	590,045	5,635,155	8
9 Cowlitz	17 13	350	411,061	333,665	6,377,182	9
10 Douglas	1 04	255	170,497	212,400	7,108,257	10
11 Ferry	9 66	8,429	125,818	115,641	1,201,371	11
12 Franklin	0 38	108,780	756,230	328,670	3,867,321	12
13 Garfield	1 45	212,545	174,670	245,805	3,502,455	13
14 Grant	0 91	410,515	181,010	249,335	7,873,620	14
15 Island	11 04	112,800	76,278	57,235	1,371,978	15
16 Jefferson	45 46	211,340	1,144,294	515,360	5,885,468	16
17 King	21 74	1,607,750	129,328,450	44,255,060	202,612,071	17
18 Kitsap	50 89	472,285	968,666	424,111	4,482,746	18
19 Kittitas	7 79	504,525	919,719	1,231,220	8,068,327	19
20 Klickitat	2 95	467,670	318,078	372,535	5,696,368	20
21 Lewis	9 13	469,762	1,584,989	1,171,419	14,849,464	21
22 Lincoln	1 29	1,013,965	408,184	1,167,272	16,951,582	22
23 Mason	13 22	88,665	100,049	123,810	5,710,179	23
24 Okanogan	2 66	337,404	224,951	269,466	4,194,685	24
25 Pacific	33 06	336,162	1,067,055	484,878	7,334,372	25
26 Pend Oreille	1 45	130,766	183,849	218,128	2,238,807	26
27 Pierce	48 60	m 2,205,645	42,124,489	14,968,715	77,665,110	27
28 San Juan	5 68	339,992	34,715	44,779	1,212,341	28
29 Skagit	11 72	613,065	1,073,624	801,635	9,384,118	29
30 Skamania	24 08	107,153	26,740	44,885	2,984,185	30
31 Snohomish	32 63	1,045,305	7,482,730	4,210,460	24,146,806	31
32 Spokane	7 42	2,540,305	46,911,864	27,795,065	91,288,084	32
33 Stevens	9 44	829,232	550,908	419,687	5,419,170	33
34 Thurston	18 44	422,613	1,102,956	1,074,816	6,964,331	34
35 Wahkiakum	40 10	148,381	63,602	48,125	1,460,965	35
36 Walla Walla	2 07	1,073,510	4,485,580	3,043,145	20,636,755	36
37 Whatcom	21 44	806,940	6,104,121	3,825,536	18,301,504	37
38 Whitman	1 27	1,200,605	1,313,370	2,112,325	24,242,027	38
39 Yakima	15 32	2,325,585	4,562,080	4,257,865	28,373,225	39
Totals	\$3 79	\$24,021,004	\$268,389,601	\$121,071,184	\$692,826,124	

m—Includes \$19,455, value of right-of-way of railroads not in operation.

SCHEDULE "B"—TABLE II.

Abstract of Assessment of All Personal Property in the State of Washington for the Year 1911.

1. Total number of acres of land, exclusive of town and city lots	22,594,307	
2. Number of acres fenced.....		
3. Number of acres of timber land.....	5,464,602	
4. Number of acres of other unimproved land.....	a 10,759,732	
5. Number of acres of improved land.....	b 6,359,973	
6. Average equalized valuation of timber land, per acre.....	\$18 88	
7. Average equalized valuation of other unimproved land, per acre.....	5 72	
8. Average equalized valuation of improved land, per acre, exclusive of improvements.....	22 72	
9. Average equalized valuation of improvements on land, per acre	8 79	
LANDS.		
10. Equalized valuation of timber lands.....	c \$75,989,879	
11. Equalized valuation of other unimproved land.....	d 69,434,622	
12. Equalized valuation of improved lands, exclusive of improvements	e 144,919,234	
13. Equalized valuation of improvements on lands.....	f 24,021,604	
14. Aggregate equalized valuation of lands, including improvements		\$308,365,339
TOWN AND CITY LOTS.		
15. Equalized valuation of city and town lots, exclusive of improvements	\$268,389,601	
16. Equalized valuation of improvements on town and city lots	121,071,184	
17. Aggregate equalized valuation of town and city lots, including improvements		\$84,460,785
18. Aggregate equalized valuation of all real property, including improvements		\$392,826,124

a—Includes 10,346 acres of coal land.

b—Includes 24,468 acres oyster and tide lands.

c—Includes \$8,883, value of oyster and tide lands.

d—Includes \$120,627, corporation real; \$754,820, value of coal lands; \$33,387, value of reserved rights; \$32,544, value right-of-way not in operation; \$964,539, value North Coast Railway not in operation.

e—Includes \$9,831, value Belcher Mountain Railway; \$247,340, value coal lands; \$334,859, value oyster and tide lands.

f—Includes \$19,455, value right-of-way not in operation.

BELLINGHAM TERMINALS & RAILWAY COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Whatcom...	Main Line	41.36	\$2,832 10			\$78,883				\$78,883
	Main Track	1.413	6,566 42	\$190,722 9,278	\$13,579 36 2,715 87	3,887				9,278
	Sidings									
	Totals	7.222		\$200,000		\$82,720				\$82,720

BLACK HILLS & NORTHWESTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Chebells.....	Main Line	26.17	\$5,280 00	\$2,640	\$1,351 78	\$691	\$2,109 38	\$1,055	\$552 02	\$276
	Main Track									
Thurston....	Main Line	40.30	\$5,280 00	\$40,720	\$2,127 84	\$24,470	\$2,109 38	\$24,258	\$850 08	\$9,776
	Main Track		1,066 00	4,224	425 57	1,702	421 88	1,687	170 02	680
	Sidings									
	Totals	15.500		\$64,944		\$26,172		\$25,945		\$10,456
Totals.....	Main Line		\$5,280 00	\$63,360		\$25,161	\$2,109 38	\$25,313		\$10,032
	Main Track		1,066 00	4,224		1,702	421 88	1,687		680
	Sidings									
	Totals	16.000		\$67,584		\$26,863		\$27,000		\$10,732

BLAKELY RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized per mile	Equalized value	Actual value	Equalized value
Mason	Main Line	46.41	26,480	\$7,024 11	\$185,858	\$3,259 89	\$96,257 4,890	\$1,050 00	\$27,783 680	\$157 31 97 40	\$12,894 262	\$99,151 5,182	
	Main Track		3,000	3,512 00	10,596	1,029 92		210 00					
	Sidings												
	Totals		29,480		\$196,394		\$91,147		\$28,413		\$13,156	\$104,333	

CONNELL NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Adams	Main Line	41.90	13.447	\$24,295 12	\$886,686	\$10,931 52	\$167,130					\$266,686	\$167,130
	Main Track		0.884	4,869 02	4,344	2,040 30	1,824					4,344	1,824
	Totals			14.341		\$891,040		\$139,004				\$331,040	\$139,004
Franklin	Main Line	27.90	8.878	\$24,295 12	\$208,404	\$6,800 20	\$58,332					\$208,404	\$58,332
	Main Track		1.516	4,869 02	7,866	1,360 04	2,062					7,866	2,062
	Totals			10.084		\$216,270		\$60,394				\$216,270	\$60,394

Grant	35.15	38,920	\$24,295 12	\$945,596 7,624	\$9,589 73 1,707 94	\$332,363 2,680	.....	.....	\$945,596 7,624	\$332,363 2,680
Main Line .....	.....	1,569	4,869 02	.....	.....	.....	.....	.....	.....	.....
Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals .....	.....	40,489	.....	\$963,190	.....	\$335,043	.....	.....	\$963,190	\$335,043
Main Line—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Main Track .....	.....	60,945	\$24,295 12	\$1,490,696	.....	\$327,878	.....	.....	\$1,490,696	\$327,878
Sidings .....	.....	3,979	4,869 02	19,334	.....	6,566	.....	.....	19,334	6,566
Totals .....	.....	64,924	.....	\$1,500,000	.....	\$334,444	.....	.....	\$1,500,000	\$334,444

CENTRALIA EASTERN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Lewis	Main Line	38.05	7.505	\$7,835 87	\$2,810 32	\$21,004	\$566 82	\$4,254	\$1,619	\$59,692	\$22,713
	Main Track .....	.....	1.067	1,477 17	592 06	600	113 56	121	45 13	1,097	646
	Totals .....	.....	8.573	.....	.....	\$21,604	.....	\$4,375	\$1,665	\$61,889	\$23,359
Thurston	Main Line	40.30	1.511	\$7,835 87	\$2,976 51	\$4,496	\$566 82	\$867	\$345	\$12,017	\$4,843
	Main Track .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Main Line—	.....	9.017	\$7,835 87	.....	\$25,502	\$566 82	\$5,111	\$1,984	\$71,709	\$27,553
	Main Track .....	.....	1.067	1,477 17	.....	600	113 56	121	45 13	1,097	646
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Totals .....	.....	10.084	.....	.....	\$26,102	.....	\$5,232	\$2,029	\$73,406	\$28,202

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

COLUMBIA & PUGET SOUND RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized per mile	Equalized value	Actual value	Equalized value
King.....	Main Line	43.55	33,605	\$98,356 34	\$2,297,115	\$29,769 18	\$1,000,338	\$5,713 69	\$122,009	\$2,488 31	\$83,620	\$2,489,124	\$1,064,013
	Main Track .....	.....	20,351	13,671 27	278,224	5,963 84	121,167	1,142 74	23,235	497 66	10,127	301,479	131,294
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track .....	.....	24,163	44,431 62	1,073,601	19,349 97	467,553	3,713 90	89,739	1,617 40	39,062	1,168,340	506,685
	Sidings .....	.....	6,218	6,885 68	2,504	2,976 92	18,511	571 36	3,583	248 88	1,547	46,067	20,068
	Totals .....	.....	84,337	\$3,601,444	.....	.....	\$1,607,624	.....	\$308,566	.....	.....	\$4,000,000	\$1,742,000

CANADIAN PACIFIC RAILWAY (Equipment only):

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
King.....		43.55	20.00	.....	.....	.....	\$1,158.83	\$23,167	\$504.45	\$10,060	\$23,167	\$10,060
SKagf.....		30.10	29.70	.....	.....	1,158.83	34,402	34,402	345.00	10,355	34,402	10,355
Snohomish.....		40.99	41.70	.....	.....	1,158.83	48,302	48,302	474.80	19,769	48,302	19,769
Whatcom.....		41.36	23.60	.....	.....	1,158.83	33,129	33,129	479.00	13,702	33,129	13,702
Totals	120.00	.....	.....	.....	\$1,158.83	\$139,000	.....	\$55,945	\$139,000	\$55,945

CHICAGO, MILWAUKEE & PUGET SOUND RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks					PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value	
Adams	Main Line	41.99												
	Main Track		\$96,063 65	\$7,118,636	\$40,323 34	\$2,969,074	\$11,293 86	\$396,989	\$4,742 30	\$51,462	\$7,965,927	\$3,340,926		
	Sidings		19,210 74	299,397	8,066 59	125,943	2,258 78	35,266	948 46	14,806	335,238	140,751		
	Warden Branch— Main Track		10,139 57	300,061	4,267 60	126,004	1,185 86	35,065	497 94	14,795	335,176	140,740		
	Sidings		2,027 91	4,417	851 52	1,855	237 17	517	99 59	217	4,384	2,072		
	Totals		121.496	\$7,722,973		\$3,242,876		\$907,867		\$381,213	\$8,630,840	\$3,694,069		
Grant	Main Line	35.15												
	Main Track		\$96,063 69	\$3,621,825	\$33,762 87	\$1,237,747	\$11,293 86	\$414,034	\$3,969 50	\$145,533	\$3,935,362	\$1,833,230		
	Sidings		10,210 74	96,630	6,752 57	33,965	2,258 78	11,362	793 98	3,968	107,992	37,968		
	Warden Branch— Main Track		10,139 57	178,375	3,564 06	62,699	1,185 86	20,862	416 88	7,333	199,267	70,082		
	Sidings		2,027 91	1,460	712 81	513	237 17	170	83 37	60	1,680	573		
	Totals		60.002	\$3,797,768		\$1,334,924		\$446,428		\$156,919	\$4,244,221	\$1,491,843		
King.....	Main Line	43.55												
	Main Track		\$96,063 69	\$5,379,967	\$41,831 38	\$2,342,975	\$11,293 86	\$632,570	\$4,918 49	\$275,494	\$6,012,537	\$2,618,459		
	Sidings		35.655	19,210 74	684,978	8,366 28	298,308	2,258 78	80,539	983 70	35,075	785,517	333,383	
	Totals		91.666	\$6,064,945		\$2,641,283		\$713,109		\$310,569	\$6,778,054	\$2,951,842		
Kittitas	Main Line	38.51												
	Main Track		\$96,063 66	\$8,762,188	\$56,766 16	\$3,364,456	\$11,293 86	\$1,082,599	\$4,326 69	\$506,593	\$9,814,737	\$3,760,044		
	Sidings		22.320	19,210 74	428,764	7,359 63	164,267	2,258 78	50,416	896 84	19,315	479,200	183,582	
	Totals		113.750	\$9,210,972		\$3,528,723		\$1,083,015		\$414,906	\$10,293,987	\$3,943,626		

King.....	Main Line.....	43.55	* 20,383	.....	.....	.....	.....	\$11,283 88	\$229,633	\$4,918 48	\$100,008	\$229,633	\$100,008	\$100,008
	Main Track.....		* 7,705	.....	.....	.....	.....	2,258 78	17,404	988 70	7,579	17,404	7,579	7,579
	Sidings.....			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		* 28,088	.....	.....	.....	.....	.....	\$247,042	.....	\$107,587	\$247,042	\$107,587	\$107,587
Pierce.....	Main Line.....	46.82	* 10,806	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....		* 6,529	.....	.....	.....	.....	.....	\$123,042	\$5,287 79	\$87,140	\$123,042	\$87,140	\$87,140
	Sidings.....			.....	.....	.....	.....	.....	14,747	1,087 56	6,906	14,747	6,906	6,906
	Branch Lines—			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....		* 16,200	.....	.....	.....	.....	.....	50,497	1,459 43	23,643	50,497	23,643	23,643
	Sidings.....		* 0,257	.....	.....	.....	.....	.....	100	292 82	76	100	76	76
	Totals.....		* 33,792	.....	.....	.....	.....	.....	\$187,446	.....	\$87,762	\$187,446	\$87,762	\$87,762
Chehalis.....	.....	26.17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Thurston.....	.....	40.30	.....	.....	.....	.....	.....	.....	\$29,995	.....	\$7,850	\$29,995	\$7,850	\$7,850
Grand Totals	Main Line—		388,429	\$96,063 68	\$32,315,244	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....		116,180	19,210 74	2,231,908	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings.....			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Warden Branch—		47,187	10,139 57	478,458	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....		2,898	2,027 91	5,877	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings.....			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	McKenna Gate			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch—		33,232	26,537 66	881,900	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....		6,226	5,807 54	33,045	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings.....			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		.....	.....	\$35,946,425	.....	.....	.....	\$4,635,618	.....	\$1,948,830	\$40,642,043	\$16,779,536	\$16,779,536

† Over O.-W. R. R. & N. Co. tracks.
 * Equipment only used over Columbia & Puget Sound Railway in King county, Tacoma Eastern Railway in Pierce county, and O.-W. R. R. & N. Co. in Chehalis and Thurston counties.

King.....	Main Line.....	43.55	45,818	\$96,065 42	\$4,401,525	\$41,838 49	\$1,016,864	\$6,206 75	\$284,390	\$2,703 04	\$128,848	\$4,685,905	\$2,040,712
	Main Track.....		9,887	28,819 63	283,499	12,550 95	123,464	1,962 02	18,816	810 91	7,976	801,815	131,400
	2d Main Track.....		44,223	19,213 08	849,660	8,367 29	370,027	1,241 35	54,886	540 61	23,907	904,566	338,384
	Sidings.....												
	Totals.....		99,878		\$5,534,684		\$2,410,355		\$357,592		\$155,731	\$5,892,276	\$2,566,086
Lincoln.....	Main Line.....	40.95	64,087	\$96,065 42	\$6,156,545	\$39,338 79	\$2,521,104	\$6,206 75	\$397,772	\$2,541 66	\$162,887	\$6,156,317	\$2,683,968
	Main Track.....		12,442	19,213 08	239,049	7,867 75	97,860	1,241 35	15,445	508 33	6,325	254,494	104,215
	Sidings.....												
	Totals.....		76,529		\$6,395,594		\$2,618,984		\$413,217		\$169,212	\$6,410,811	\$2,788,206
	Branch Lines.....	32.95	48,430	\$28,819 63	\$1,395,735	\$9,496 07	\$450,895	\$1,862 02	\$90,176	\$613 53	\$29,714	\$1,485,913	\$480,000
Okanogan.....	Main Track.....		9,750	9,606 54	93,664	3,165 35	30,865	620 68	6,062	204 51	1,994	99,716	32,856
	Sidings.....												
	Totals.....		58,180		\$1,489,399		\$480,751		\$96,230		\$31,708	\$1,585,629	\$522,465
	Main Line.....	29.24	14,787	\$86,065 42	\$1,420,519	\$28,089 53	\$415,340	\$6,206 75	\$97,779	\$1,814 85	\$26,836	\$1,512,298	\$442,196
	Main Track.....		4,296	19,213 08	82,539	5,617 90	24,134	1,241 35	5,383	362 97	1,559	87,872	25,683
Pend Oreille.....	Sidings.....												
	Totals.....		19,063		\$1,503,068		\$439,494		\$97,112		\$28,395	\$1,600,170	\$467,889
	Main Line.....	46.82	3,392	\$19,213 08	\$85,172	\$8,995 56	\$30,515	\$1,241 35	\$4,211	\$681 20	\$1,972	\$89,388	\$32,485
	Sidings.....												
	Totals.....		3,392		\$85,172		\$30,515		\$4,211		\$1,972	\$89,388	\$32,485
Skagit.....	Main Line.....	30.10	26,913	\$96,065 42	\$2,535,409	\$28,915 69	\$778,209	\$6,206 75	\$167,042	\$1,898 28	\$80,279	\$2,782,451	\$828,488
	Main Track.....		17,596	19,213 08	388,113	5,783 13	101,772	1,241 35	21,845	373 65	6,575	359,958	106,547
	Sidings.....												
	Branch Lines--		54,130	28,819 63	1,560,007	8,674 71	469,562	1,882 02	100,790	560 49	30,338	1,660,797	494,900
	Main Track.....		17,748	9,606 54	170,497	2,891 56	51,315	620 68	11,015	186 82	3,316	181,512	54,635
Snohomish.....	Sidings.....												
	Totals.....		116,389		\$4,654,026		\$1,400,862		\$300,692		\$80,506	\$4,954,718	\$1,491,370
	Main Line.....	40.99	89,135	\$96,065 42	\$8,569,791	\$39,377 21	\$3,509,888	\$6,206 75	\$553,289	\$2,544 14	\$226,773	\$9,116,080	\$3,736,661
	Main Track.....		17,188	28,819 63	494,487	11,813 16	202,600	1,862 02	31,949	763 24	13,008	569,436	215,783
	2d Main Track.....		39,617	19,213 08	761,164	7,875 44	312,001	1,241 35	49,179	508 88	20,158	810,343	332,159
Totals.....	Sidings.....												
	Totals.....		145,910		\$9,818,442		\$4,094,579		\$684,367		\$260,027	\$10,462,800	\$4,284,005

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

GREAT NORTHERN RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property			
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value	
Spokane.....	Main Line	37.42												
	Main Track		58.357	\$36,065.42	\$5,606,060	\$35,947.68	\$2,097,799	\$6,206.75	\$302,207	\$2,322.56	\$135,538	\$5,908,297	\$2,233,387	
	2d Main Track		3.507	23,819.63	101,070	10,734.30	37,820	1,362.02	6,530	696.77	2,444	107,600	40,284	
	Sidings		50.060	19,213.08	961,230	7,189.53	359,693	1,241.35	62,106	464.51	23,239	1,023,335	332,932	
	Branch Lines—													
	Main Track		16.758	23,819.63	482,959	10,734.30	180,723	1,362.02	31,204	696.77	11,677	514,163	192,400	
	Sidings		3.191	9,606.54	30,654	3,594.77	11,471	620.68	1,981	232.29	77	32,635	12,212	
	Totals				\$7,182,003		\$2,687,506		\$464,027		\$173,639	\$7,646,080	\$2,861,145	
	Stevens.....	Branch Lines	29.24											
		Main Track		121.306	\$23,819.63	\$3,486,995	\$3,426.86	\$1,022,229	\$1,802.02	\$225,874	\$544.45	\$96,045	\$3,731,869	\$1,068,274
Sidings			20.897	9,606.54	200,748	2,898.95	58,669	620.68	12,970	181.49	3,792	213,718	62,491	
Totals					\$3,686,743		\$1,080,898		\$238,844		\$69,837	\$3,955,587	\$1,150,765	
Whatcom.....	Main Line	41.36												
	Main Track		31.823	\$36,065.42	\$3,067,570	\$39,732.66	\$1,204,611	\$3,206.75	\$197,548	\$2,587.11	\$81,706	\$3,255,118	\$1,346,317	
	Sidings		11.120	19,213.08	213,649	7,946.53	88,365	1,241.35	13,804	513.42	5,709	227,453	94,074	
	Totals				\$3,277,219		\$1,352,976		\$211,352		\$87,415	\$3,482,571	\$1,440,391	
Clarke.....		33.13												
	*		17.276											
	Cowlitz		41.009											
	*		23.11											
	King		43.56											
	Lewis		38.05											
	*		28.388											
Pierce.....		46.82												
	*		38.297											
	*		24.248											
Thurston.....		40.30												
	Totals		173.314									\$817,408	\$312,452	

Grand Totals	Main Line—	468.626	\$96,065.42	\$45,009,147	\$17,874,788	\$6,206.76	\$2,908,025	\$1,154,879	\$47,917,170	\$19,029,617
	2d Main Track	30.602	28,819.68	870,066	888,974	1,482.02	56,796	23,516	866,661	887,460
	Sidings	228.980	19,213.06	4,896,608	1,758,015	1,241.55	264,258	113,588	4,668,861	1,871,986
	Branch Lines—									
	Main Track	369.870	28,819.68	10,669,517	8,764,657	1,862.02	688,706	243,232	11,848,232	4,007,889
	Sidings	76.394	9,606.54	733,882	261,826	620.68	47,416	16,918	781,298	278,744
	Totals	1,174.282		\$61,661,206	\$24,023,210		\$4,802,600	\$1,864,580	\$66,483,806	\$25,887,790

* Equipment used over Northern Pacific Railway between Seattle and Vancouver, Wash.

ILWACO RAILROAD.

COUNTIES	CLASSIFICA- TION OF TRACK	REAL PROPERTY			PERSONAL PROPERTY			TOTAL VALUATION	
		Ass'd ratio actual value (Pct.)	Mileage	Right-of-Way and Tracks	Equipment and Rolling Stock	Rate per mile, actual value	Equal- ized value	Real and Personal Property	Property
Pacific	Main Line	25.23							
	Main Track		28.650	\$13,970.18		\$1,688.87	\$48,886	\$448,632	\$113,190
	Sidings		2.700	2,793.18		337.77	912	8,454	2,183
	Totals		31.350	\$407,768			\$49,298	\$457,086	\$115,322

IDAHO & WASHINGTON NORTHERN RAILROAD.

COUNTIES	CLASSIFICA- TION OF TRACK	REAL PROPERTY			PERSONAL PROPERTY			TOTAL VALUATION	
		Ass'd ratio actual value (Pct.)	Mileage	Right-of-Way and Tracks	Equipment and Rolling Stock	Rate per mile, actual value	Equal- ized value	Real and Personal Property	Property
Pend Oreille	Main Line	29.24							
	Main Track		70.761	\$6,686,823		\$6,470.88	\$457,888	\$4,151,706	\$1,213,969
	Sidings		9.028	94,208		1,294.17	11,677	105,880	30,969
	Totals		79.784	\$6,789,026			\$469,560	\$4,257,586	\$1,244,918

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

MARYSVILLE & ARLINGTON RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Snohomish ..	Main Line	40.99	15.000	\$6,658 59	\$99,879	\$2,729 35	\$1,282 52	\$19,238 292	\$7,886 107	\$119,117 1,623	\$48,826 665
	Main Track .....	.....	1.022	1,331 72	1,361	545 87	256 50	262	105 14		
	Sidings .....	.....								
	Totals .....	.....	16.022	.....	\$101,240	.....	.....	\$19,500	\$7,993	\$120,740	\$49,491

MARYSVILLE & NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value
Snohomish ..	Main Line	40.99	11,000	\$6,656 59	\$73,245	\$2,729 36	\$30,023	\$2,565 78	\$28,224	\$101,469	\$41,592
	Main Track .....	.....	2,000	1,331 72	2,663	545 87	1,092	513 10	1,626	3,689	1,512
	Totals .....	.....	13,000	.....	\$75,908	.....	\$31,115	.....	\$29,230	\$105,158	\$43,104

MILWAUKEE TERMINAL RAILWAY.													
COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Per.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
King..... Pierce.....	Sidings.....	48.55	1.183	\$51,827 46	\$36,210	\$35,418 11	\$41,899	\$7,828 37	\$9,281	\$9,409 25	\$4,088	\$105,471	\$45,982
	Sidings.....	46.82	5.401	81,827 46	439,250	38,077 52	206,657	7,828 37	42,281	3,665 24	19,798	481,581	225,453
	TOTAL.....	.....	6.584	.....	\$535,460	.....	\$247,556	.....	\$51,562	.....	\$23,829	\$557,002	\$271,385

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

NORTHERN PACIFIC RAILWAY.

[illegible]

[illegible]

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Kittitas	Main Line	38.31	73.197	\$88,226.52	\$6,457,917	\$83,799.53	\$2,474,028	\$14,659.46	\$1,073,030	\$5,616.04	\$411,077	\$7,530,947	\$2,865,105
	Main Track		52.686	17,645.30	929,837	6,759.91	356,220	2,331.90	154,490	1,123.21	59,139	1,064,336	415,409
	Branch Lines—												
	Main Track		5.240	\$2,069.43	171,252	12,235.30	65,067	5,502.20	29,337	2,108.27	11,258	900,689	76,865
	Sidings		10.159	8,562.92	86,839	3,276.62	33,237	1,466.09	15,169	572.77	5,319	102,078	39,108
	Totals		141.392		\$7,645,385		\$2,929,142		\$1,272,105		\$487,343	\$8,918,000	\$3,416,455
Lewis	Main Line	38.06	28.338	\$88,226.52	\$2,504,574	\$83,370.19	\$652,990	\$14,659.46	\$418,153	\$5,577.93	\$153,846	\$2,920,727	\$1,111,338
	Main Track		17.845	26,467.86	472,821	10,071.06	179,718	4,397.64	78,479	1,073.38	29,823	560,500	209,580
	2d Main Track		13.554	17,645.30	239,164	6,714.04	91,002	2,331.90	39,739	1,116.16	15,120	278,363	106,122
	Grays Rdr. Bch—												
	Main Track		4.401	\$3,094.85	152,340	14,431.82	57,955	5,503.20	22,014	2,003.93	8,376	174,354	66,341
	Sidings		7.720	10,157.25	7,313	3,364.83	2,784	1,466.09	1,076	563.53	469	8,589	3,196
	Other Bch Lines—												
	Main Track		26.133	32,069.43	839,674	12,232.42	319,496	5,503.20	144,030	2,003.93	54,823	983,764	374,322
	Sidings		5.742	8,562.92	49,111	3,254.39	18,387	1,466.09	8,955	563.53	8,266	57,696	21,953
	Totals		96.433		\$4,354,467		\$1,622,642		\$710,136		\$270,265	\$4,374,633	\$1,892,347
Lincoln	Main Line	40.96	16.618	\$88,226.52	\$1,496,145	\$86,128.76	\$900,388	\$14,659.46	\$243,611	\$6,003.06	\$99,758	\$1,709,739	\$700,146
	Main Track		6.996	17,645.30	106,625	7,225.75	43,233	2,331.90	17,550	1,200.61	7,187	123,175	50,440
	Branch Lines—												
	Main Track		88.996	32,069.43	2,666,704	13,132.43	1,108,037	5,503.20	462,247	2,253.56	189,231	3,155,951	1,292,383
	Sidings		7.120	8,562.92	60,397	3,502.42	24,387	1,466.09	10,645	613.24	4,359	71,452	29,236
	Totals		113.720		\$4,236,374		\$1,771,650		\$734,038		\$300,595	\$5,000,427	\$2,072,245

SCHEDULE "C"—TABLE I—STEAM RAILROADS—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line	87.42											
	Main Track	48.821	\$38,226 52	\$4,307,307	\$35,014 36	\$1,611,794	\$14,659 48	\$715,600	\$5,485 68	\$267,811	\$5,022,907	\$1,879,005	
	2d Main Track	13,259	26,467 96	350,889	9,904 31	131,321	4,897 64	58,311	1,645 67	21,880	409,250	183,141	
	Sidings	48,958	17,645 30	868,878	6,002 87	323,263	2,831 90	143,640	1,097 12	63,712	1,007,418	376,975	
	Palouse & Lewiston Branch—												
	Main Track	25,237	38,064 95	961,150	14,251 39	359,662	5,593 20	133,885	2,069 30	51,971	1,100,085	411,633	
	Sidings	2,106	10,187 25	21,891	3,300 84	8,004	1,495 09	3,149	659 46	1,178	24,640	9,182	
	Other Beh Lines—												
	Main Track	23,705	32,069 43	760,206	12,000 88	284,469	5,593 20	130,453	2,059 30	48,815	890,659	333,284	
	Sidings	2,680	8,552 92	23,007	3,200 50	8,609	1,495 09	4,022	559 46	1,508	27,029	10,114	
	Totals	164,776		\$7,287,878		\$2,727,122		\$1,194,050		\$446,812	\$8,481,928	\$3,173,864	
Thurston.....	Main Line	40.30											
	Main Track	24,248	\$88,226 52	\$2,139,317	\$35,555 29	\$892,145	\$14,659 48	\$355,493	\$5,907 77	\$143,251	\$2,694,780	\$1,005,396	
	2d Main Track	7,231	26,467 96	191,889	10,668 80	77,130	4,897 64	81,901	1,772 33	29,816	223,190	86,046	
	Sidings	6,290	17,645 30	110,989	7,111 06	44,728	2,831 90	18,442	1,181 86	7,482	129,431	58,160	
	Grays Hbr. Beh—												
	Main Track	10,124	38,084 95	385,572	15,484 23	155,385	5,593 20	55,715	2,217 79	29,483	441,297	177,838	
	Sidings	2,361	10,187 25	23,881	4,008 37	9,664	1,495 09	3,160	602 52	1,422	27,611	11,068	
	Other Beh Lines—												
	Main Track	46,364	32,069 43	1,496,967	12,028 98	599,907	5,593 20	255,150	2,217 79	102,895	1,719,017	702,082	
	Sidings	7,588	8,552 92	64,900	3,446 82	26,155	1,495 09	11,345	602 52	4,572	70,246	30,727	
	Totals	104,206		\$4,408,015		\$1,774,414		\$791,446		\$394,771	\$5,193,461	\$2,099,186	
Walla Walla	Branch Lines	42.88											
	Main Track	126,152	\$32,069 43	\$4,045,623	\$13,751 27	\$1,734,763	\$5,593 20	\$894,240	\$2,859 77	\$2,937,600	\$4,739,863	\$2,062,453	
	Sidings	17,145	8,552 92	146,640	3,667 49	62,879	1,495 09	25,662	641 09	10,991	172,272	78,570	
	Totals	143,297		\$4,192,263		\$1,797,642		\$719,872		\$308,663	\$4,912,135	\$2,106,828	

Whatecom	Main Line	41.86	23,962	\$88,223 52	\$2,554,834	\$98,490 49	\$1,056,472	\$14,659 48	\$424,422	\$6,003 16	\$175,541	\$2,978,766	\$1,232,013
	Main Track	.....	5,741	17,545 80	101,502	7,238 10	41,886	2,981 90	16,832	1,121 68	6,962	118,134	43,860
	Branch Lines—	.....	22,743	32,069 43	729,855	13,263 91	301,661	5,508 20	125,160	2,276 12	51,765	864,514	353,426
	Main Track	.....	6,273	8,552 92	45,099	3,537 49	18,663	1,495 09	7,894	618 37	3,261	82,988	21,914
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals	.....	62,709	.....	\$3,480,090	.....	\$1,418,684	.....	\$674,237	.....	\$237,529	\$4,004,387	\$1,666,213
Whitman	Palouse & Lewis-	45.42	58,991	\$38,064 95	\$2,246,689	\$17,298 18	\$1,020,437	\$5,508 20	\$324,639	\$2,499 55	\$147,451	\$2,571,808	\$1,167,888
	Main Track	.....	10,256	10,157 25	104,178	4,613 42	47,315	1,495 09	15,333	679 07	6,964	119,506	54,279
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Other B'ch Lines—	.....	34,270	32,069 43	1,069,019	14,565 93	499,174	5,508 20	198,866	2,499 55	85,600	1,287,614	584,834
	Main Track	.....	3,789	8,552 92	31,979	3,894 78	14,525	1,495 09	5,600	679 07	2,539	87,569	17,064
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals	.....	107,256	.....	\$3,481,840	.....	\$1,581,451	.....	\$534,157	.....	\$242,614	\$4,015,967	\$1,824,065
Yakima	Main Line	42.04	55,611	\$88,223 52	\$4,906,365	\$27,090 43	\$2,082,636	\$14,659 48	\$915,225	\$6,162 84	\$342,721	\$5,721,568	\$2,405,357
	Main Track	.....	26,220	17,545 80	462,660	7,418 08	194,502	2,981 90	70,874	1,232 57	32,318	539,534	229,820
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	20,094	32,069 43	644,408	13,431 99	270,907	5,508 20	110,533	2,313 54	46,488	754,989	317,396
	Main Track	.....	4,408	8,552 92	37,701	3,506 65	15,849	1,495 09	6,600	628 54	2,770	44,291	18,619
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals	.....	106,333	.....	\$6,061,129	.....	\$2,543,894	.....	\$1,009,275	.....	\$424,296	\$7,060,404	\$2,969,192
Grand Totals	Main Line—	.....	695,298	\$88,223 52	\$51,343,281	.....	\$23,627,136	\$14,659 48	\$10,192,633	.....	\$3,025,819	\$71,585,914	\$27,552,955
	Main Track	.....	112,108	26,467 86	2,987,270	.....	1,158,350	4,387 84	468,033	.....	192,468	3,460,308	1,350,818
	Sidings	.....	461,009	17,545 80	8,134,642	.....	3,284,196	2,981 90	1,351,632	.....	646,698	9,486,274	3,829,899
	Grays Harbor and	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Palouse Branches—	.....	169,205	38,064 95	6,444,164	.....	2,299,629	5,508 20	931,172	.....	332,238	7,375,389	2,631,922
	Main Track	.....	37,235	10,157 25	378,713	.....	125,826	1,495 09	56,744	.....	18,519	484,457	144,345
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Other B'ch Lines—	.....	838,840	32,069 43	26,901,121	.....	10,693,235	5,508 20	4,616,307	.....	1,834,987	31,517,428	12,523,222
	Main Track	.....	1,529	9,925 49	15,176	.....	7,105	1,556 84	2,880	.....	1,114	17,556	8,219
	2d Main Track	.....	162,861	8,552 92	1,392,987	.....	561,011	1,495 09	243,492	.....	96,066	1,686,429	669,077
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals	.....	2,478,130	.....	\$107,577,304	.....	\$41,756,438	.....	\$17,886,368	.....	\$6,948,950	\$125,468,697	\$48,705,447

OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY.

FIRST DISTRICT

[illegible]

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

FIRST DISTRICT—Concluded

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Walla Walla	Main Line	42.88	100.400	\$71,764 82	\$7,206,188	\$30,772 75	\$3,089,535	\$4,312 14	\$432,939	\$1,849 04	\$185,644	\$7,639,127	\$3,275,229
	Main Track	.....	17.400	14,352 96	249,741	6,154 55	107,069	862 43	15,006	369 51	6,434	294,747	113,523
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	36.200	43,525 36	1,575,618	18,663 67	675,625	2,615 31	94,674	1,121 44	40,896	1,670,292	716,221
	Main Track	.....	2.700	7,776 48	19,377	3,077 28	8,308	431 21	1,164	184 90	500	20,541	8,908
	Totals	.....	156.700	.....	\$9,049,924	.....	\$3,880,607	.....	\$543,738	.....	\$233,174	\$9,593,707	\$4,113,781
Whitman	Main Line	45.42	161.850	\$71,764 82	\$10,861,605	\$32,585 58	\$4,983,341	\$4,312 14	\$652,642	\$1,968 57	\$296,490	\$11,514,247	\$5,229,771
	Main Track	.....	18.750	14,352 96	239,118	6,519 11	122,233	862 43	16,170	361 72	7,344	286,288	129,577
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	114.100	43,525 36	4,966,244	19,769 22	2,255,668	2,615 31	298,407	1,187 87	135,638	5,264,651	2,391,204
	Main Track	.....	13.250	7,776 48	96,069	3,259 50	43,188	431 21	5,713	195 85	2,768	100,802	45,786
	Totals	.....	297.450	.....	\$16,192,056	.....	\$7,354,431	.....	\$972,362	.....	\$441,908	\$17,164,988	\$7,796,387
Totals	Main Line—	.....	329.450	\$71,764 82	\$23,642,920	.....	\$10,222,672	\$4,312 14	\$1,420,684	.....	\$614,250	\$25,063,554	\$10,886,922
	Main Track	.....	59.550	14,352 96	854,718	.....	359,892	862 43	51,353	.....	21,624	906,076	381,516
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	246.900	43,525 36	10,742,069	.....	4,470,543	2,615 31	645,433	.....	298,620	11,387,517	4,798,163
	Main Track	.....	27.250	7,776 48	196,569	.....	82,739	431 21	11,750	.....	4,973	207,309	87,712
	Totals	.....	663.050	.....	\$35,435,256	.....	\$15,135,846	.....	\$2,129,790	.....	\$909,467	\$37,564,456	\$16,045,313

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Concluded.														SECOND DISTRICT—Concluded.		
COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property				
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value			
Totals.....	Main Line—															
	Main Track		12.275	\$71,764 82	\$80,913		\$84,576	\$4,312 14	\$53,932		\$23,109	\$338,845	\$407,685			
	Sidings		24.518	14,352 96	351,906		155,624	862 43	21,145		9,350	373,061	164,974			
	Branch Lines—															
	Main Track		56.081	57,411 86	3,219,715		987,531	4,312 14	241,929		74,172	3,461,544	1,061,708			
Clarke.....	Sidings		8.272	21,547 02	178,237		56,667	862 43	7,134		2,268	185,371	58,985			
	Totals		101.146		\$4,680,771		\$1,584,836		\$223,040		\$108,899	\$4,963,811	\$1,635,237			
	Main Line	33.13														
	Main Track		* 17.275					\$4,312 14	\$74,492	\$1,498 61	\$24,679	\$74,492	\$24,679			
	2d Main Track		* 17.182					1,288 64	22,227	428 59	7,364	22,227	7,364			
Cowlitz.....	Sidings		* 6.040					862 43	5,209	285 72	1,726	5,209	1,726			
	Totals								\$101,928		\$33,769	\$101,928	\$33,769			
	Main Line	26.11														
	Main Track		* 41.009					\$4,312 14	\$176,837	\$1,212 14	\$49,709	\$176,837	\$49,709			
	2d Main Track		* 12.101					1,288 64	15,654	363 64	4,400	15,654	4,400			
King.....	Sidings		* 8.213					862 43	7,063	242 43	1,991	7,063	1,991			
	Totals								\$109,574		\$36,100	\$109,574	\$36,100			
	Main Line	43.55														
	Main Track		* 15.312					\$4,312 14	\$69,027	\$1,877 94	\$28,755	\$69,027	\$28,755			
	Sidings		* 2.070					862 43	1,785	376 59	777	1,785	777			
Totals									\$67,812		\$39,532	\$67,812	\$39,532			

Lewis.....	Main Line.....	38.05						\$4,312 14	\$122,413	\$1,640 77	\$46,578	\$122,413	\$46,578
	Main Track.....							1,238 64	23,065	492 23	8,784	23,065	8,784
	Sidings.....							862 43	11,689	823 15	4,448	11,689	4,448
	Totals.....								\$157,187		\$59,810	\$157,187	\$59,810
Pierce.....	Main Line.....	46.82						\$4,312 14	\$63,647	\$2,018 94	\$29,800	\$63,647	\$29,800
	Main Track.....							862 43	2,543	403 79	1,190	2,543	1,190
	Sidings.....												
	Totals.....								\$66,190		\$30,990	\$66,190	\$30,990
Thurston.....	Main Line.....	40.30						\$4,312 14	\$104,561	\$1,737 79	\$42,138	\$104,561	\$42,138
	Main Track.....							1,238 64	9,354	521 34	3,770	9,354	3,770
	Sidings.....							862 43	5,426	347 55	2,186	5,426	2,186
	Totals.....								\$119,341		\$48,094	\$119,341	\$48,094
Totals.....	Main Line—												
	Main Track.....							\$4,312 14	\$607,977		\$221,659	\$607,977	\$221,659
	Sidings.....							1,238 64	70,320		24,318	70,320	24,318
	Totals.....							862 43	33,735		12,318	33,735	12,318
									\$712,082		\$258,285	\$712,082	\$258,285
RECAPITULATION													
First District.....									\$2,129 200		\$209,487	\$2,129 200	\$209,487
Second District.....									\$23,040		108,889	\$23,040	108,889
Equipment on foreign roads.....									712,082		258,285	712,082	258,285
Totals.....									\$8,164,272		\$1,276,681	\$8,164,272	\$1,276,681

* Equipment used over Northern Pacific Railway between Tacoma and Vancouver, also over Chicago, Milwaukee & Puget Sound Railway from Black River Junction to Tacoma.

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

PACIFIC & EASTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value		
Pacific.....	Main Line Main Track	25.23	6.700	\$14,022.85	\$94,000	\$5,559.73	\$23,716	\$5,355.20	\$56,000	\$2,103.77	\$14,129	\$150,000	\$37,945

PENINSULAR RAILWAY:

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Fct.)	Mileage		REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Mason.....	Main Line	46.41	\$9,694 13	\$164,630	\$4,494 40	\$76,405	\$4,687 50	\$79,686	\$2,175 47	\$86,982	\$244,815	\$113,987
	Main Track .....	.....	1,996 82	5,810	868 88	2,696	998 50	2,815	435 56	1,306	8,625	4,002
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	20,000	\$170,440	.....	\$79,101	.....	\$82,500	.....	\$88,288	\$252,940	\$117,989

PILGET SOUND & BAKER RIVER RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Skagit.....	Main Line	30.10	21.536	\$7,764.02	\$167,432	\$2,337.15	\$50,403	\$226.71	\$11,869	\$3,419.40	\$53,822.698
	Main Track		1.234	1,552.92	1,935	467.43	568	105.84	133	81.71	2,068
	Sidings										
	Totals		22.835		\$169,407		\$50,991		\$11,492	\$3,450	\$54,450

SEATTLE SOUTHEASTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Actual value	Equalized value	Rate per mile, actual value	Equalized rate per mile	Actual value	Equalized value
King.....	Main Line	43.55	6.200	\$15,138 60	\$6,613 99	\$4,038	\$4,318 90	\$26,777	\$1,880 88	\$121,008	\$32,669
	Main Track .....	.....	0.760	2,762 00	1,198 50	899	863 78	648	\$76 17	2,712	1,181
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	6.960	\$96,295	.....	\$41,987	.....	\$27,425	.....	\$123,720	\$33,890

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

SEATTLE-ISSAQUAH ELECTRIC RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Per.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile, value	Rate per mile, actual value	Actual value	Equalized rate per mile, value	Actual value	Equalized value
King.....	Main Line Main Track	43.55	5.500	\$9,311 27	\$51,212	\$4,055 06	\$3,966 18	\$21,514	\$1,727 27	\$73,026	\$31,803

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

SPOKANE, PORTLAND & SEATTLE RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal - Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value
Lincoln.....	Main Line.....	40.95	2.107	\$105,941 51	\$223,219	\$43,883 06	\$91,408	\$8,722	\$1,685 14	\$3,572	\$231,941	\$94,980
	Main Track.....	.....	0.000	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		2.107	.....	\$223,219	.....	\$91,408	\$8,722	.....	\$3,572	\$231,941	\$94,980
Skamania....	Main Line.....	46.59	40.288	\$105,941 51	\$4,298,172	\$49,858 15	\$1,988,541	\$168,774	\$1,928 61	\$77,700	\$4,434,946	\$2,006,241
	Main Track.....	.....	6.916	21,188 80	146,588	9,871 63	68,272	5,725	885 72	2,687	152,263	70,889
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		47.204	.....	\$4,414,710	.....	\$2,056,813	\$172,499	.....	\$80,387	\$4,587,209	\$2,137,180
Spokane.....	Main Line.....	37.42	34.601	\$105,941 51	\$3,685,683	\$39,643 31	\$1,371,698	\$143,234	\$1,549 02	\$63,588	\$3,828,917	\$1,425,296
	Main Track.....	.....	8.314	21,188 80	176,160	7,928 66	65,919	6,883	899 80	2,576	188,043	68,496
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		42.915	.....	\$3,841,843	.....	\$1,437,617	\$150,117	.....	\$66,174	\$3,991,960	\$1,493,791
Whitman.....	Main Line.....	45.42	8.172	\$105,941 51	\$365,754	\$48,118 63	\$393,225	\$83,823	\$1,880 18	\$15,365	\$399,582	\$408,590
	Main Track.....	.....	8.866	21,188 80	187,644	9,623 73	86,229	7,332	376 04	3,330	194,976	88,558
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		17.028	.....	\$1,053,398	.....	\$478,453	\$41,160	.....	\$18,695	\$1,094,558	\$497,148
Totals.....	Main Line—		393.451	\$105,941 51	\$38,822,374	.....	\$14,090,831	\$1,516,944	.....	\$249,405	\$40,339,318	\$14,009,988
	2d Main Track.....	.....	0.586	21,732 45	17,085	5,644	5,644	666	220	17,701	5,864	5,864
	Sidings.....	.....	94.435	21,188 80	2,001,977	733,665	733,665	78,238	28,668	2,080,208	782,380	782,380
Totals.....	Branch Line—		42.250	19,517 15	824,800	.....	295,949	89,366	.....	30,968	910,866	328,945
	Main Track.....	.....	4.400	3,903 45	17,926	.....	6,121	1,866	.....	639	19,362	6,360
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....		508.212	.....	\$41,683,512	.....	\$15,102,180	\$1,694,088	.....	\$900,945	\$43,367,550	\$15,712,075

SPOKANE & BRITISH COLUMBIA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.).	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equalized rate per mille	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mille	Equalized value	Actual value	Equalized value
Ferry.....	Main Line	47.94		\$3,843 87 510 10	\$139,514 1,122		\$96,883 538	\$947 07 45 91	\$12,599 101	\$166 38 22 01	\$6,046 48	\$152,113 1,223	\$72,923 586
	Totals .....	....	38,500	.....	\$140,636	.....	\$97,421	.....	\$12,700	.....	\$6,068	\$153,396	\$73,509

SPOKANE INTERNATIONAL RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line	37.42	18,500	\$55,694.91	\$20,841.08	\$395,559	\$3,250.79	\$40,140	\$1,090,496	\$408,068	
	Main Track .....	.....	7,168	11,138.98	79,844	29,878	680.16	4,660	84,534	31,622	
	Sidings .....	.....	.....	.....	4,168.20	.....	.....	.....	.....	.....	.....
	Totals .....	.....	25,668	.....	\$1,110,200	\$415,437	.....	\$64,800	\$1,175,000	\$439,685	

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

TACOMA EASTERN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	As's'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Lewis.....	Main Line	38.05	18.048	\$23,910 22	\$589,820	\$11,880 84	\$206,403	\$3,315 48	\$59,888	\$1,261 64	\$22,768	\$599,698	\$228,170
	Main Track .....	.....	2.886	5,982 04	14,267	2,276 16	5,428	663 10	1,581	252 81	602	15,848	6,080
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track .....	.....	2.881	19,441 64	56,988	7,897 54	21,682	2,155 06	6,317	880 00	2,404	63,300	24,086
Pierce	Sidings .....	.....	0.286	2,991 02	706	1,138 08	269	881 56	78	126 15	29	794	298
	Totals .....	.....	23.600	.....	\$611,776	.....	\$232,781	.....	\$67,814	.....	\$25,808	\$679,590	\$256,584
	Main Line	46.82	80.064	\$23,910 22	\$1,497,425	\$14,008 96	\$701,094	\$3,315 48	\$106,986	\$1,552 31	\$77,715	\$1,603,411	\$778,809
	Main Track .....	.....	20.182	5,982 04	120,730	2,800 79	56,526	663 10	13,368	810 46	6,236	134,113	62,792
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Branch Lines—	.....	22.124	19,441 64	430,127	9,102 57	201,335	2,155 06	47,678	1,009 00	22,823	477,806	223,708
	Main Track .....	.....	4.942	2,991 02	14,782	1,400 40	6,921	881 56	1,689	155 23	767	16,421	7,688
	Sidings .....	.....	97.312	.....	\$2,068,064	.....	\$935,926	.....	\$228,686	.....	\$107,071	\$2,291,760	\$1,072,997
	Totals .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Line—	.....	68.112	\$23,910 22	\$2,087,246	.....	\$906,496	\$3,315 48	\$255,824	.....	\$100,488	\$2,283,039	\$1,006,979
Totals	Main Track .....	.....	22.567	5,982 04	134,997	.....	61,364	663 10	14,964	.....	6,868	149,961	68,822
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	25.065	19,441 64	467,110	.....	223,067	2,155 48	53,956	.....	24,727	541,106	247,794
	Main Track .....	.....	5.178	2,991 02	15,488	.....	7,190	881 56	1,717	.....	796	17,205	7,966
	Sidings .....	.....	120.912	.....	\$2,674,840	.....	\$1,198,707	.....	\$266,500	.....	\$132,874	\$2,971,340	\$1,331,531

WASHINGTON, IDAHO & MONTANA RAILWAY.

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value
Whitman....	Main Line	45.42	3.300	\$22,015 62	\$72,652	\$9,999 49	\$32,999	\$9,519 08	\$23,003	\$3,896 62	\$12,759
	Main Track		2.300	4,403 12	10,127	1,999 90	4,599	1,702 61	3,916	778 82	1,779
	Sidings										
	Totals		5.600		\$82,779		\$37,598		\$22,009		\$14,538

WATERVILLE RAILWAY COMPANY.

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value
Douglas.....	Main Line	39.15	5.032	\$7,290 00	\$37,120	\$2,854 04	\$14,532				
	Main Track		1.699	1,463 00	2,577	570 81	970				
	Sidings										
	Totals		6.731		\$39,697		\$15,502				

WENATCHEE VALLEY & NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Chelan	Main Line	45.83	18,000	\$9,658 60	\$119,855	\$2,918 46	\$54,980 610	\$2,629 40	\$47,329	\$1,152 47	\$21,691 241	\$167,184 1,858	\$76,621 851
	Main Track .....	.....	1,000	1,331 72	1,332	610 00	525 98	526	230 54	.....	.....	.....	.....
	Totals .....	.....	19,000	.....	\$121,187	.....	\$55,540	.....	\$47,855	.....	\$21,932	\$169,042	\$77,472

SCHEDULE "C"—TABLE II—RECAPITULATION OF RAILROADS—VALUATIONS BY COUNTIES.

COUNTIES	Assessed ratio to actual value (Pct.)	Baker River & Shuksan Railway		Bellingham Bay & British Columbia R. R.		Bellingham Terminals & Railway Company		Black Hills & Northwestern Railway		Blakely Railroad	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99										1
2 Asotin	85.71										2
3 Benton	83.15										3
4 Bernalillo	96.17										4
5 Blaine	45.83							\$3,685	\$687		5
6 Blaine	89.13										6
7 Blaine	83.13										7
8 Blaine	49.22										8
9 Blaine	89.11										9
10 Blaine	89.11										10
11 Blaine	47.04										11
12 Blaine	27.90										12
13 Blaine	89.88										13
14 Blaine	86.15										14
15 Blaine	47.11										15
16 Blaine	86.11										16
17 Blaine	86.55										17
18 Blaine	86.09										18
19 Blaine	86.81										19
20 Blaine	86.89										20
21 Blaine	86.09										21
22 Blaine	40.96										22
23 Blaine	40.41										23
24 Blaine	82.86										24
25 Blaine	23.23										25
26 Blaine	23.24										26
27 Blaine	46.82										27
28 Blaine	36.42	\$19,000	\$5,719								28
29 Blaine	30.10										29
30 Blaine	46.69										30
31 Blaine	40.99										31
32 Blaine	37.42										32
33 Blaine	23.24										33
34 Blaine	40.30							90,889	36,625		34
35 Blaine	86.49										35
36 Blaine	42.88										36
37 Blaine	41.98			\$1,184,000	\$489,702	\$200,000	\$82,720				37
38 Blaine	46.42										38
39 Blaine	42.04										39
Totals	89.98	\$19,000	\$5,719	\$1,184,000	\$489,702	\$200,000	\$82,720	\$94,184	\$37,185	\$224,807	\$104,338

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Canadian Pacific Ry. (Equipment only)		Connell Northern Railway		Centralia Eastern Railway		Chicago, Milwaukee & Puget Sound Railway		Columbia & Puget Sound Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99										1
2 Asotin	35.71			\$331,040	\$139,004			\$8,680,840	\$3,624,069		2
3 Benton	33.15										3
4 Chehalis	26.17										4
5 Chelan	45.83							29,985	7,950		5
6 Clallam	39.12										6
7 Clarke	33.13										7
8 Columbia	42.22										8
9 Cowlitz	23.11										9
10 Douglas	39.15										10
11 Ferry	27.94										11
12 Franklin	47.99			215,770	60,394						12
13 Garfield	36.89										13
14 Grant	35.15			953,190	335,046			4,244,221	1,491,943		14
15 Island	47.11										15
16 Jefferson	38.44										16
17 King	43.55	\$23,187	\$10,069					7,025,096	3,059,429	\$4,000,000	\$1,742,000
18 Kitsap	35.09										17
19 Kittitas	38.31							10,298,967	8,943,629		18
20 Klickitat	35.80										19
21 Lewis	38.05					\$61,889	\$23,359				20
22 Lincoln	40.95										21
23 Mason	46.41										22
24 Okanogan	32.95										23
25 Pacific	25.23										24
26 Pend Oreille	29.24										25
27 Pierce	46.82							2,069,307	978,494		26
28 San Juan	35.42										27
29 Skagit	30.10	34,402	10,355								28
30 Skamania	46.59										29
31 Snohomish	40.99	43,302	19,799								30
32 Spokane	37.42							714,935	297,629		31
33 Stevens	29.24					12,017	4,943	989,523	402,309		32
34 Thurston	40.30										33
35 Wahkiakum	38.49										34
36 Walla Walla	42.88										35
37 Whatcom	41.36	33,129	13,702								36
38 Whitman	45.42							6,613,584	3,003,667		37
39 Yakima	42.04										38
Totals	39.38	\$139,000	\$53,945	\$1,500,000	\$534,444	\$73,408	\$28,202	\$40,642,043	\$10,779,536	\$4,000,000	\$1,742,000

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Per.)	Great Northern Railway		Idaho & Washington Northern Railroad		Ilwaco Railroad		Marysville & Arlington Railway		Marysville & Northern Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99										1
2 Asotin	35.71										2
3 Bachel	33.15										3
4 Bonanza	36.17										4
5 Chelan	45.53	\$7,235,736	\$3,316,133								5
6 Clallam	33.19										6
7 Clark	33.12	51,479	26,994								7
8 Columbia	42.22										8
9 Cowlitz	33.11	133,411	54,398								9
10 Douglas	33.15	3,571,127	1,373,040								10
11 Ferry	47.94	2,303,073	1,104,086								11
12 Franklin	37.84										12
13 Garfield	33.33										13
14 Grant	35.15	6,132,477	2,176,655								14
15 Island	47.11										15
16 Jefferson	33.44										16
17 King	43.55	6,005,920	2,615,573								17
18 Kitsap	35.09										18
19 Kittitas	33.31										19
20 Klickitat	35.39	133,837	50,944								20
21 Lewis	33.09	6,806,911	2,788,238								21
22 Lincoln	40.95										22
23 Mason	46.41	1,585,629	522,465			\$457,066	\$115,323				23
24 Okanogan	32.86										24
25 Pacific	23.23	1,600,170	467,339								25
26 Pend Oreille	23.24	250,004	117,062	\$4,237,536	\$1,244,913						26
27 Pierce	46.82										27
28 San Juan	35.42	4,954,713	1,491,370								28
29 Skagit	30.10										29
30 Skamania	46.36	10,432,309	4,234,006								30
31 Snohomish	40.69	2,851,145	7,646,060								31
32 Spokane	37.42	3,955,587	1,150,765								32
33 Stevens	23.24	114,361	46,087								33
34 Thurston	40.30										34
35 Wahkiakum	38.49										35
36 Walla Walla	42.88	3,482,571	1,440,391								36
37 Whitman	41.36										37
38 Yakima	45.42										38
39 Totals	39.98	\$66,433,906	\$25,837,790	\$4,237,536	\$1,244,913	\$457,066	\$115,323	\$120,740	\$49,491	\$105,153	\$43,104

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Milwaukee Terminal Railway		Northern Pacific Railway		North Yakima & Valley Railway		Oregon-Washington R. R. & Navigation Co.		Pacific & Eastern Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99			\$6,538,660	\$2,745,533			\$435,955	\$183,067		
2 Asotin	35.71										
3 Benton	33.15			4,721,068	1,555,040						
4 Chehalis	28.17			4,411,238	1,154,420			2,888,395	625,042		
5 Chelan	45.83										
6 Clallam	39.12										
7 Clarke	33.13			3,505,047	1,161,222			101,928	33,769		
8 Columbia	42.22			331,190	139,823			4,196,282	1,771,970		
9 Cowlitz	28.11			4,761,760	1,338,530			139,574	56,100		
10 Douglas	39.15										
11 Ferry	47.94										
12 Franklin	27.99			6,513,539	1,823,223			1,331,795	372,769		
13 Garfield	36.89							754,632	273,308		
14 Grant	35.15			1,782,948	625,671						
15 Island	47.11										
16 Jefferson	38.44			1,001,062	384,808						
17 King	43.55			17,740,008	7,725,773						
18 Kittitas	35.09	\$105,471	\$45,932					1,297,455	551,976		
19 Kitsap	35.06			8,918,000	3,416,455						
20 Klickitat	38.31										
21 Lewis	38.05			4,974,633	1,892,847			672,142	255,750		
22 Lincoln	40.95			5,060,427	2,072,245						
23 Mason	46.41			31,902	14,806						
24 Okanogan	32.95			1,223,597	308,713						
25 Pacific	25.23									\$150,000	\$37,845
26 Pend Oreille	29.24										
27 Pierce	46.82			9,294,085	4,351,467			173,443	81,205		
28 San Juan	35.42										
29 Skagit	30.10			3,135,822	948,882						
30 Skamania	46.50										
31 Snohomish	40.99			7,909,239	3,241,992			4,067,097	1,529,391		
32 Spokane	37.42			8,481,928	3,173,934						
33 Stevens	29.24										
34 Thurston	40.30			5,134,461	2,069,185			862,906	347,750		
35 Wahkiakum	38.49			4,912,135	2,106,323						
36 Walla Walla	42.88			4,004,387	1,656,213			9,593,707	4,113,781		
37 Whatcom	41.36			4,015,997	1,624,065						
38 Whitman	45.42			7,080,404	2,963,192			17,164,968	7,736,337		
39 Yakima	42.04					\$549,216	\$230,470				
Totals	39.98	\$537,002	\$271,885	\$125,468,697	\$48,705,447	\$549,216	\$230,470	\$48,230,299	\$17,996,905	\$150,000	\$37,845

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Penhalar Railway		Puget Sound & Baker River Railway		Pullman Car Company (Equipment only)		Seattle Southeastern Railway		Seattle-Tesquah Electric Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99										1
2 Asotin	35.71										2
3 Benton	33.15										3
4 Chehalis	26.17										4
5 Chelan	45.83										5
6 Cllalam	39.12					\$4,497	\$2,061				6
7 Clarke	33.13					9,946	3,295				7
8 Columbia	42.22					2,634	1,112				8
9 Cowlitz	29.11					25,015	7,062				9
10 Douglas	39.15					1,056	413				10
11 Ferry	47.94										11
12 Franklin	27.99										12
13 Garfield	36.88										13
14 Grant	35.15										14
15 Island	47.11										15
16 Jefferson	38.44					3,976	1,398				16
17 King	43.55										17
18 Kitsap	35.09					15,132	6,590	\$123,720	\$53,880	\$73,026	18
19 Kittitas	38.31										19
20 Klickitat	35.89					17,272	6,572				20
21 Lewis	38.05					4,394	1,799				21
22 Lincoln	40.95										22
23 Mason	46.41	\$252,940	\$117,359								23
24 Okanogan	32.95										24
25 Pacific	25.23										25
26 Pend Oreille	29.24										26
27 Pierce	46.82					1,063	311				27
28 San Juan	35.42					19,624	9,188				28
29 Skagit	30.10										29
30 Skamania	46.59			\$180,890	\$54,450						30
31 Snohomish	40.99										31
32 Spokane	37.42					3,722	1,526				32
33 Stevens	29.24					7,589	2,840				33
34 Thurston	40.30										34
35 Wahkikum	38.49					13,699	5,521				35
36 Walla Walla	42.83										36
37 Whitcom	41.36					9,437	4,047				37
38 Whitman	45.42										38
39 Yakima	42.04					9,568	4,353				39
Totals	39.98	\$252,940	\$117,359	\$180,890	\$54,450	\$149,639	\$58,058	\$123,720	\$53,880	\$73,026	\$31,808

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Spokane, Portland & Seattle Railway		Spokane & British Columbia Railway		Spokane International Railway		Tacoma Eastern Railway		Washington, Idaho & Montana Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99	\$4,849,997	\$2,036,513	.....	.....	.....	.....	.....	.....	.....	.....
2 Asotin	36.71	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benon	33.15	7,375,300	2,444,911	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis	26.17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 Chelan	45.83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 Cllalam	39.12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 Clarke	33.13	2,850,197	944,270	.....	.....	.....	.....	.....	.....	.....	.....
8 Columbia	42.22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Cowlitz	28.11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 Douglas	39.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry	47.94	.....	.....	\$153,336	\$73,509	.....	.....	.....	.....	.....	.....
12 Franklin	27.99	6,779,650	1,397,624	.....	.....	.....	.....	.....	.....	.....	.....
13 Garfield	36.88	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Grant	36.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Island	47.11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 Jefferson	38.44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 King	43.55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18 Kitsap	36.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19 Kittitas	38.31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Klickitat	35.89	11,606,738	4,165,658	.....	.....	.....	.....	.....	.....	.....	.....
21 Lewis	38.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 Lincoln	40.95	231,941	94,990	.....	.....	.....	.....	\$979,590	\$256,584	.....	.....
23 Mason	46.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Okanogan	32.96	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Pacific	25.23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26 Pend Oreille	29.24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 Pierce	46.82	.....	.....	.....	.....	.....	.....	2,231,750	1,072,997	.....	.....
28 San Juan	35.42	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Skagit	30.10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30 Skamania	46.59	4,587,209	2,137,180	.....	.....	.....	.....	.....	.....	.....	.....
31 Snohomish	40.99	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Spokane	37.42	3,991,990	1,438,791	\$1,175,000	\$439,685	.....	.....	.....	.....	.....	.....
33 Stevens	29.24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34 Thurston	40.30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35 Wahkiakum	38.49	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 Walla Walla	42.88	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
37 Whatcom	41.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38 Whitman	45.42	1,094,558	497,149	.....	.....	.....	.....	.....	.....	\$114,788	\$52,136
39 Yakima	42.04	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	39.98	\$43,987,550	\$15,712,075	\$153,336	\$73,509	\$1,175,000	\$439,685	\$2,971,340	\$1,331,581	\$114,788	\$52,136

SCHEDULE "C"—TABLE II—CONCLUDED.

COUNTIES	Assessed ratio to actual value (Per.)	Waterville Railway Company		Wenatchee Valley & Northern Railway		GRAND TOTALS	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.99					\$20,786,492	\$8,728,246
2 Asotin	35.71						
3 Benton	33.15						
4 Chehalis	26.17					12,096,388	4,009,951
5 Okanogan	45.88					6,833,323	1,788,279
6 Clallam	39.12			\$169,042	\$77,472	7,406,275	3,396,671
7 Clarke	33.13						
8 Columbia	42.22					6,548,597	2,169,550
9 Cowlitz	28.11					4,530,106	1,912,610
10 Douglas	39.15					5,179,760	1,456,080
11 Ferry	47.94	\$39,597	\$15,502			3,547,780	1,888,955
12 Franklin	27.99					2,456,414	1,177,604
13 Garfield	36.88					14,841,064	4,154,010
14 Grant	35.15					754,662	278,308
15 Island	47.11					13,176,712	4,631,613
16 Jefferson	38.44					1,001,062	384,806
17 King	43.55					36,378,965	15,843,060
18 Kitsap	35.08						
19 Kittitas	38.31					19,211,987	7,360,111
20 Klickitat	35.89					11,606,738	4,166,658
21 Lewis	38.05					6,538,913	2,459,056
22 Lincoln	40.95					12,105,573	4,967,232
23 Mason	46.41					509,649	236,528
24 Okanogan	32.95					1,585,629	522,465
25 Pacific	25.23					1,830,688	461,681
26 Pend Oreille	29.24					5,898,819	1,713,118
27 Pierce	46.82					14,600,294	6,835,856
28 San Juan	35.42						
29 Skagit	30.10					8,324,841	2,506,776
30 Skamania	46.59					4,567,209	2,137,180
31 Snohomish	40.99					18,639,960	7,640,518
32 Spokane	37.42					26,104,539	9,768,315
33 Stevens	29.24					8,985,587	1,150,765
34 Thurston	40.30					7,227,961	2,912,823
35 Wahkiakum	38.49						
36 Walla Walla	42.88					14,515,279	6,224,151
37 Whatcom	41.36					8,904,087	3,682,728
38 Whitman	45.42					29,013,449	13,177,906
39 Yakima	42.04					7,608,620	3,198,662
Totals	39.98	\$39,597	\$15,502	\$169,042	\$77,472	\$388,250,306	\$132,458,414

SCHEDULE "C"—TABLE III—RECAPITULATION OF RAILROADS—VALUATIONS BY RAILROADS.

NAME OF ROADS	REAL PROPERTY Right-of-Way and Tracks		PERSONAL PROPERTY Equip'm't and Rolling Stock		TOTAL VALUATION Real and Personal Property	
	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
Baker River & Shuksan Railway.....	\$13,000	\$3,918	\$6,000	\$1,906	\$19,000	\$5,719
Bellingham Bay & British Columbia Railroad.....	894,000	411,119	190,000	78,583	1,184,000	489,702
Bellingham Terminals & Railway Company.....	200,000	82,720			200,000	82,720
Black Hills & Northwestern Railway.....	67,684	26,863	27,000	10,732	94,684	37,596
Blackely Railroad.....	196,394	91,147	28,413	13,186	224,807	104,333
Connell Northern Railway.....	1,500,000	534,444			1,500,000	534,444
Centralia Eastern Railroad.....	68,174	29,192	5,232	2,010	73,406	28,202
Columbia & Puget Sound Railroad.....	3,691,444	1,607,624	308,536	134,376	4,000,000	1,742,000
Canadian Pacific Railway (Equipment only).....	35,946,425	14,830,706	139,000	53,945	139,000	53,945
Chicago, Milwaukee & Puget Sound Railway.....	61,681,205	24,023,210	4,636,618	1,948,880	40,642,043	16,779,536
Great Northern Railway.....	407,788	102,885	4,802,600	1,894,580	66,488,805	25,887,700
Iluaco Railroad.....	3,788,026	1,107,619	469,560	137,290	4,257,586	1,153,223
Idaho & Washington Northern Railroad.....	101,240	41,098	19,500	7,983	120,740	1,244,918
Marysville & Arlington Railway.....	75,908	31,115	29,260	11,989	105,168	43,104
Milwaukee & Northern Railway.....	535,490	247,555	51,542	23,829	587,002	271,385
Northern Pacific Railway.....	107,577,304	41,756,488	17,886,368	6,948,969	125,463,677	48,705,447
North Yakima & Valley Railway.....	629,586	293,680	18,650	7,840	648,236	230,470
Oregon-Washington Railroad & Navigation Company.....	40,066,027	16,720,244	3,164,272	1,276,651	43,230,299	17,996,905
Pacific & Eastern Railway.....	94,000	23,716	58,000	14,129	152,000	37,845
Peninsular Railway.....	170,440	79,101	82,500	38,288	252,940	117,389
Puget Sound & Baker River Railway.....	169,407	50,691	11,492	3,459	180,899	54,450
Pullman Car Company (Equipment only).....			148,689	58,058	148,689	58,058
Seattle Seabeam Railway.....	96,295	41,937	27,425	11,943	123,720	53,980
Seattle-Sequoia Electric Railway.....	51,212	22,393	21,814	9,500	73,026	31,808
Shokane, Portland & Seattle Railway.....	41,683,512	15,102,120	1,684,088	609,945	43,367,590	15,712,075
Shokane & British Columbia Railway.....	1,140,686	415,457	12,700	6,088	1,153,386	73,590
Shokane International Railway.....	1,110,300	415,457	64,800	24,248	1,175,100	439,845
Tacoma Eastern Railroad.....	2,674,440	1,198,707	298,500	132,874	2,972,940	1,331,581
Washington Idaho & Montana Railway.....	82,779	37,689	32,009	14,588	114,788	52,136
Waterville Railway Company.....	39,597	15,802			39,597	15,502
Wenatchee Valley & Northern Railway.....	121,157	56,540	47,856	21,982	168,042	77,472
Totals.....	\$303,873,650	\$118,973,356	\$34,376,666	\$13,480,068	\$388,250,306	\$132,453,414

SCHEDULE "C"—TABLE IV—STREET RAILWAYS.

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	ALL OPERATING PROPERTY	
			Actual value	Equalized value
Everett Railway, Light & Power Co...	Snohomish...	40.99	\$2,172,348	\$390,443
Grays Harbor Railway & Light Co....	Ohehalis.....	26.17	787,062	205,979
Loyal Railway Company.....	King.....	43.55	14,964	6,517
Olympia Light & Power Company.....	Thurston.....	40.30	256,330	108,301
Pacific Traction Company.....	Pierce.....	46.82	132,779	62,167
Seattle, Renton & Southern Railway....	King.....	43.55	907,953	395,414
Seattle Electric Company.....	King.....	43.55	14,347,987	6,248,548
Tacoma Railway & Power Company—				
"P" Street Line.....	Pierce.....	46.82	8,821	4,130
Old Puyallup Line.....	Pierce.....	46.82	129,002	60,399
Main Line	Pierce.....	46.82	3,590,323	1,676,307
Totals.....	.....		\$3,718,146	\$1,740,836
Vancouver Traction Company.....	Clarke.....	33.13	\$146,356	\$48,488
Whatcom County Railway & Light Co.	Whatecom	41.36	1,729,460	715,305
	Grand totals.		\$24,213,400	\$10,416,998

SCHEDULE "C"—TABLE V—INTERURBAN LINES (ELECTRIC).

NAME OF ROAD	COUNTY	CLASSIFICATION	AS REAL PROPERTY		AS PERSONAL PROPERTY		TOTAL REAL AND PERSONAL PROPERTY	
			Actual value	Equaliz'd value	Actual value	Equaliz'd value	Actual value	Equaliz'd value
Puget Sound Electric Company..... Puget Sound Electric Company.....	King.....	Interurban Lines.....	\$2,008,909	\$1,136,160	\$342,131	\$143,938	\$2,351,040	\$1,280,178
	Pierce.....	Interurban Lines.....	1,139,523	533,525	149,437	69,966	1,288,960	603,491
	Totals.....		\$3,748,432	\$1,669,705	\$491,568	\$213,904	\$4,240,000	\$1,888,669
Seattle-Everett Traction Company..... Seattle-Everett Traction Company.....	King.....	Interurban Lines.....	\$500,978	\$213,178	\$49,044	\$21,353	\$550,022	\$239,534
	Snobomish.....	Interurban Lines.....	711,722	231,735	69,676	25,560	781,398	\$22,256
	Totals.....		\$1,212,700	\$509,911	\$118,720	\$49,918	\$1,331,420	\$559,829
Spokane & Inland Empire R. R. Co. Spokane & Inland Empire R. R. Co.	Spokane.....	Interurban Lines.....	\$4,811,468	\$1,800,451	\$391,916	\$146,655	\$5,203,384	\$1,947,106
	Spokane.....	Street Railway Lines, incl'd g tracks, equipment, rolling stock and other movable prop'ty (Ch. 21, Laws '11)			2,554,116	955,750	2,554,116	955,750
	Whitman.....	Interurban Lines.....	4,363,481	1,981,893	\$79,019	172,150	4,742,500	2,154,043
Spokane & Inland Empire R. R. Co. Spokane & Inland Empire R. R. Co.	Totals.....		\$9,174,949	\$3,782,344	\$3,825,051	\$1,274,555	\$12,500,000	\$5,056,899
	Lewis.....	Interurban Lines.....	\$44,415	\$16,900	\$14,455	\$5,500	\$58,870	\$22,400
	Lewis.....	Street Railway Lines, incl'd g tracks, equipment, rolling stock and other movable prop'ty (Ch. 21, Laws '11)			191,130	72,725	191,130	72,725
Twin City Light & Traction Co..... Twin City Light & Traction Co.....	Totals.....		\$44,415	\$16,900	\$205,585	\$78,225	\$250,000	\$95,125
	Spokane.....	Interurban Lines.....	\$383,736	\$349,404	\$131,665	\$49,299	\$1,065,401	\$398,673
	Spokane.....	Street Railway Lines, incl'd g tracks, equipment, rolling stock and other movable prop'ty (Ch. 21, Laws '11)			2,546,125	962,760	2,546,125	962,760
Washington Water Power Co..... Washington Water Power Co.....	Totals.....		\$383,736	\$349,404	\$2,677,700	\$1,002,029	\$3,611,526	\$1,351,433

Walla Walla Valley Railway Co.....	Walla Walla 42.88	Interurban Lines	\$207,164	\$88,882	\$97,692	\$41,880	\$304,856	\$130,722
Walla Walla Valley Railway Co.....	Walla Walla 42.88	Street Railway Lines, incl'd'g tracks, equipment, rolling stock and other movable prop'ty (Ch. 21, Laws '11).			69,018	29,565	69,018	29,565
Totals.....			\$207,164	\$88,882	\$166,710	\$71,455	\$378,874	\$160,317
Yakima Valley Transportation Co..	Yakima 42.04	Interurban Lines	\$160,866	\$87,623	\$118,950	\$50,008	\$279,816	\$117,634
Yakima Valley Transportation Co..	Yakima 42.04	Street Railway Lines, incl'd'g tracks, equipment, rolling stock and other movable prop'ty (Ch. 21, Laws '11).			62,299	26,178	62,299	26,178
Totals.....			\$160,866	\$87,623	\$181,219	\$76,184	\$342,056	\$143,812
Grand Totals		Interurban Lines	\$15,482,292	\$8,484,724	\$1,743,985	\$784,352	\$17,226,247	\$7,219,076
Grand Totals		Street Railway Lines.			5,422,658	2,087,008	5,422,658	2,087,008
Totals.....			\$15,482,292	\$8,484,724	\$7,166,643	\$2,771,360	\$22,648,905	\$9,256,084

SCHEDULE "C"—TABLE VI—TELEGRAPH COMPANIES.

COUNTIES	Assessed ratio to actual value (Pct.)	Western Union Telegraph Company		Postal Telegraph-Cable Company			
		Wire Mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value
1 Adams	41.99	461.84	\$34,653	\$14,551	133.84	\$0,880	\$4,170
2 Asotin							
3 Benton	33.15	259.20	19,449	6,447			
4 Benthall	26.17	169.85	12,745	3,335			
5 Chelan	45.83	287.75	21,591	9,896			
6 Chelan	39.12	74.00	5,552	2,172	53.00	2,893	1,120
7 Clarke	33.13	2.80	210	70			
8 Columbia	42.22	188.79	14,165	5,860			
9 Cowlitz	28.11	365.33	27,412	7,706	144.00	7,778	2,186
10 Douglas	39.15	74.72	5,606	2,195			
11 Ferry							
12 Franklin	27.99	416.76	31,272	8,753			
13 Garfield	36.86	16.50	1,238	457			
14 Grant	35.15	281.28	17,354	6,100	160.85	8,661	3,044
15 Island							
16 Jefferson	38.44	65.75	4,983	1,886	57.60	3,105	1,194
17 King	43.55	1,148.14	86,149	37,518	488.50	26,117	11,374
18 Kitsap	35.06	51.00	3,827	1,343	24.00	1,296	454
19 Kittitas	38.31	406.70	35,018	13,415	280.80	15,152	5,835
20 Klickitat							
21 Lewis	38.05	352.30	26,434	10,068	151.00	8,157	3,108
22 Lincoln	40.95	452.36	33,942	13,899	43.68	2,359	966
23 Mason							
24 Okanogan	25.23	62.50	4,690	1,183			
25 Pacific	46.82	647.23	46,564	22,738	197.00	10,642	4,982
26 Pierce							
27 San Juan	30.10	313.80	23,545	7,087	110.00	5,942	1,788
28 Skagit							
29 Skamania	40.99	484.75	36,372	14,909	133.75	7,225	2,951
30 Snohomish	37.42	986.72	74,066	27,704	150.50	8,129	3,042
31 Spokane	29.24	89.00	6,678	1,953			
32 Stevens	40.30	353.13	26,496	10,478	124.00	6,068	2,069
33 Thurston							
34 Wahkiakum	42.88	552.95	41,489	17,790			
35 Walla Walla	41.36	164.65	12,354	5,110	165.00	8,913	3,066
36 Whatcom	45.42	976.55	73,273	33,280			
37 Whitman	42.04	389.98	29,510	10,724			
38 Yakima							
Totals		10,056.34	\$754,557	\$298,940	2,461.62	\$132,907	\$32,974

SCHEDULE "C"—TABLE VI—TELEGRAPH COMPANIES—CONCLUDED.

COUNTIES	Assessed ratio to actual value (Pct.)	Continental Telegraph Company			Spokane Falls & Northern Tel. Co. (Great Northern Ry.)			TOTAL TELEGRAPH LINES		
		Wire mileage	Actual value	Equalized value	Wire Mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value
1 Adams	41.90	222.32	\$12,010	\$5,043				883.01	\$56,586	\$23,764
2 Asotin										
3 Benton	33.16					239.20	19,449		19,449	6,447
4 Blaine	36.17					109.86	12,746		3,835	9,866
5 Chelan	46.88					237.75	21,591		3,292	70
6 Clallam	39.12					127.00	8,415		3,210	5,860
7 Clarke	33.13					2.80	210		14,166	9,562
8 Columbia	42.22					138.79	86,190		5,006	2,186
9 Cowlitz	28.11					609.33	74.72		31,272	8,783
10 Douglas	39.15					74.72	5,006		16,800	1,238
11 Ferry						416.79	16,800		31,966	11,232
12 Franklin	27.99					16.80	1,238		8,089	3,080
13 Garfield	36.88					601.61	31,966		124,088	54,082
14 Grant	36.15	109.98	5,941	2,068					6,123	1,797
15 Island									64,957	24,866
16 Jefferson	38.44					133.25	8,089		34,980	13,161
17 King	43.55	213.47	11,802	5,140		1,690.11	76,000		36,301	14,869
18 Kitsap	36.08					76.00	5,123			
19 Kittitas	38.31	274.29	14,817	5,676		1,021.49	64,957			
20 Klickitat										
21 Lewis	38.06					508.80	34,980			
22 Lincoln	40.95					466.04	36,301			
23 Mason										
24 Okanogan	25.23									
25 Pacific	46.82	61.92	3,345	1,566		62.50	4,680		1,183	29,286
26 Pierce						906.15	62,651		29,457	8,875
27 San Juan										
28 Skagit	30.10					423.80	29,457			
29 Skamania										
30 Snohomish	40.99	19.98	1,079	404		618.50	43,697		17,870	31,918
31 Spokane	37.42					1,186.50	86,236		4,835	14,827
32 Stevens	29.24					306.69	14,827		36,689	14,785
33 Thurston	40.30	64.70	3,496	1,408		541.88	36,689			
34 Wahkiakum	42.88									
35 Walla Walla	41.36					562.96	41,489		17,790	36
36 Whitman	45.42	176.05	9,489	4,310		829.66	21,297		87,766	37
37 Yakima	42.04					1,162.20	82,762		25,510	10,724
Totals		1,147.82	\$61,978	\$25,635	146.00	\$10,201	\$3,150	13,811.29	\$969,708	\$380,806

SCHEDULE "C"—TABLE VII—PULLMAN CAR COMPANY.

(Operating over Great Northern Railway, Oregon-Washington Railroad & Navigation Company and Spokane International Railway in the State of Washington.)

COUNTIES		Assessed ratio to actual value (Pct.)	Actual value	Equalized value	
1	Chelan	45.83	\$4,407	\$2,061	1
2	Clarke	33.13	9,946	3,295	2
3	Columbia	42.22	2,634	1,112	3
4	Cowlitz	28.11	25,015	7,082	4
5	Douglas	39.15	1,066	413	5
6	Grant	35.15	3,976	1,398	6
7	King	43.55	15,132	6,560	7
8	Lewis	38.06	17,272	6,572	8
9	Lincoln	40.95	4,394	1,790	9
10	Pierce	46.82	19,024	9,188	10
11	Pend Oreille	29.24	1,063	311	11
12	Snohomish	40.99	3,722	1,526	12
13	Spokane	37.42	7,569	2,840	13
14	Thurston	40.30	13,969	5,521	14
15	Walla Walla	42.88	9,437	4,047	15
16	Whitman	45.42	9,568	4,353	16
Totals.....			\$148,639	\$58,058	

SCHEDULE "D"—Abstract Showing Total Assessment of Personal Property, Real Property and Improvements, Steam Railroads, Electric Railway and Telegraph Property in the State of Washington as Equalized by the State Board of Equalization for the year 1911.

COUNTIES		Aggregate value of taxable property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Aggregate value of real property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Aggregate value of real and personal property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Deductions	Aggregate value of taxable property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	
		a	b	c	d	e	f
1	Adams	\$1,670,249	\$11,986,707	\$13,656,956	\$77,783	\$13,579,173	1
2	Asotin	614,253	5,173,580	5,787,835		5,787,835	2
3	Benton	925,803	7,146,860	8,064,663		8,064,663	3
4	Chehalis	3,137,511	15,680,273	18,817,784		18,817,784	4
5	Chelan	1,408,907	10,040,884	11,449,791		11,449,791	5
6	Clallam	428,214	8,451,267	8,879,481		8,879,481	6
7	Clarke	1,662,562	8,971,310	10,633,872		10,633,872	7
8	Columbia	880,400	5,685,155	6,565,555	a 761,086	5,804,469	8
9	Cowlitz	1,068,310	6,377,182	7,445,492		7,445,492	9
10	Douglas	530,045	7,103,267	7,633,312		7,633,312	10
11	Ferry	411,846	1,201,371	1,713,416		1,713,416	11
12	Franklin	680,048	3,867,631	4,547,672	a 178,214	4,369,458	12
13	Garfield	609,710	3,562,665	4,172,325	a 135,196	4,037,129	13
14	Grant	235,519	7,873,620	8,109,139		8,109,139	14
15	Island	572,432	1,371,978	1,944,410		1,944,410	15
16	Jefferson	31,700,280	5,865,463	6,446,745		6,446,745	16
17	King	639,361	202,612,071	203,251,432	b 1,104,000	202,147,432	17
18	Kitsap	1,902,230	4,482,749	6,384,979		6,384,979	18
19	Kititas	799,160	5,068,937	5,868,097		5,868,097	19
20	Klickitat	2,126,961	14,849,464	16,976,425		16,976,425	20
21	Lewis	2,732,760	16,951,582	19,684,342		19,684,342	21
22	Lincoln	473,411	5,710,979	6,184,958		6,184,958	22
23	Mason	1,387,276	4,194,096	5,581,372		5,581,372	23
24	Okanogan	743,164	7,834,872	8,578,036		8,578,036	24
25	Pacific	853,966	2,238,907	3,092,873		3,092,873	25
26	Pend Oreille	15,925,363	77,665,110	93,590,473	c 2,071,383	91,519,090	26
27	Pierce	381,008	1,242,341	1,623,349		1,623,349	27
28	San Juan	2,088,508	9,384,113	11,472,621		11,472,621	28
29	Skagit	579,143	2,984,135	3,563,278	a 12,962	3,550,316	29
30	Skamania	5,715,405	24,146,905	29,862,310		29,862,310	30
31	Snohomish	16,548,825	91,288,684	107,837,509	d 389,908	107,447,601	31
32	Spokane	1,286,508	5,419,170	6,705,678		6,705,678	32
33	Stevens	1,686,767	6,964,331	8,651,098		8,651,098	33
34	Thurston	392,948	1,460,965	1,853,913		1,853,913	34
35	Wahkiakum	3,806,915	20,636,756	24,443,671	a 1,816,331	22,627,340	35
36	Walla Walla	3,618,676	18,301,504	21,920,180		21,920,180	36
37	Whitman	3,965,614	24,242,027	28,207,641	a 2,862,221	25,345,420	37
38	Yakima	4,664,040	28,878,225	33,542,265		33,542,265	38
39	Totals	\$119,737,038	\$932,826,124	\$932,826,124	\$9,949,069	\$922,877,055	39

a—Account Supreme Court decision O. R. & N. Co.
b—Account Supreme Court decision Metropolitan Building Company.
c—Double assessment operating property of railroads.
d—Account Supreme Court decision O. R. & N. Co., \$739,908, and Spokane & Eastern Trust Co., \$200,000, double assessment.

SCHEDULE "D"—CONCLUDED.

COUNTIES	Assessed ratio to actual value (Pct.)	Actual value of real and personal property, exclusive of steam railroads, electric lines and telegraph lines	Aggregate value of real and personal property, exclusive of steam railroads, electric lines and telegraph lines, as equalized by state board of equalization	Steam Railroads Value as corrected, revised and equalized by state board	Electric Railways Value as corrected, revised and equalized by state board	Telegraph Lines Value as corrected, revised and equalized by state board	GRAND TOTAL Aggregate value of all real and personal property as equalized by state board
1 Adams	41.99	\$82,068,282	\$12,816,599	\$8,728,246		\$23,784	\$21,568,679
2 Asotin	35.71	10,621,157	4,246,901				4,246,901
3 Benton	39.15	24,327,792	9,727,517	4,009,951		6,447	13,743,915
4 Chehalis	39.15	72,066,906	28,828,159	1,788,279	\$205,979	3,335	30,825,721
5 Chelan	26.17	24,983,070	9,989,331	3,386,671		9,805	18,395,097
6 Clallam	39.12	22,692,922	9,078,310			3,292	9,077,102
7 Clarke	38.13	81,895,182	12,749,754	2,169,550	48,488	70	14,967,862
8 Columbia	42.23	13,866,554	5,544,599	1,912,610		5,980	7,463,189
9 Cowlitz	28.11	25,871,065	10,344,005	1,456,080		9,892	11,810,527
10 Douglas	39.15	20,895,229	8,351,000	1,389,955		2,195	9,742,150
11 Ferry	47.94	3,611,631	1,444,118	1,177,604			2,621,722
12 Franklin	27.99	14,682,565	5,888,857	4,154,010		8,738	10,021,620
13 Garfield	36.88	11,001,912	4,390,157	278,308		457	4,677,902
14 Grant	35.15	24,988,136	9,991,555	4,631,613		11,232	14,634,400
15 Island	47.11	3,412,220	1,354,322				1,354,322
16 Jefferson	38.44	16,800,065	6,717,539	384,808		3,000	7,105,457
17 King	43.55	585,495,692	214,119,747	15,843,050	8,175,191	64,082	238,191,020
18 Kittitas	35.08	14,601,308	5,888,506			1,797	5,840,308
19 Kittap	38.31	26,025,730	10,496,440	7,390,111		24,899	17,791,447
20 Klickitat	35.89	15,090,911	7,237,285	4,195,658			11,402,943
21 Lewis	38.05	44,616,018	17,839,804	2,488,086		13,161	20,439,146
22 Lincoln	40.95	48,118,051	19,240,089	4,937,232	95,125	14,865	24,212,198
23 Mason	46.41	13,324,638	5,323,033	236,123			5,564,566
24 Okanogan	46.41	16,983,917	6,773,055	522,465			7,295,520
25 Pacific	32.95	22,015,600	12,801,502	461,881		1,138	13,294,566
26 Pend Oreille	29.24	10,577,284	4,229,340	1,713,118			5,942,458
27 Pierce	46.82	106,470,077	78,159,100	6,886,866	2,408,494	29,295	87,430,736
28 San Juan	35.42	4,357,423	1,742,326				1,742,326
29 Skagit	30.10	87,982,312	15,167,311	2,505,776		8,575	17,681,961
30 Skamania	40.99	6,390,105	2,746,625	2,137,180			4,883,805
31 Snohomish	46.99	79,892,427	29,130,235	7,640,518	1,210,738	17,870	37,999,414
32 Spokane	37.42	295,655,547	114,219,941	9,798,315	4,254,239	81,919	128,274,463
33 Stevens	29.24	295,929,815	9,168,532	1,150,765		4,335	10,323,632
34 Thurston	40.90	21,474,164	8,586,488	2,912,823	108,301	14,765	11,617,897
35 Wabikatom	38.49	4,514,583	1,925,921				1,925,921
36 Walla Walla	42.88	52,769,981	21,099,782	6,224,151	160,317	17,790	27,602,040
37 Whitcom	41.86	62,008,501	21,191,557	3,682,723	7,793	8,793	25,598,396
38 Yakima	45.42	55,802,334	22,812,674	13,177,466	2,164,043	87,500	37,682,313
39	42.04	79,786,549	31,902,811	3,186,662	143,612		35,235,109
Totals	39.98	\$2,007,277,760	\$802,614,138	\$122,463,414	\$19,673,082	\$880,305	\$965,125,384

SCHEDULE "E"—Abstract Showing the Amounts of State, General, School, Military and Permanent Highway Tax to be raised by each county for the year 1911.

COUNTIES	Amount of state general tax to be paid by each county	Amount of state school tax to be paid by each county	Amount of tax for military fund to be paid by each county	Amount of tax for permanent highway fund to be paid by each county	Total amount of tax, includ- ing state, state school, military and permanent highway to be paid by each county
	Rate of levy 2.10 mills	Rate of levy 2 mills	Rate of levy 0.20 mills	Rate of levy 1 mill	Rate of levy 5.30 mills
1 Adams	\$45,298	\$43,137	\$4,314	\$21,599	\$114,313
2 Asotin	8,918	8,494	849	4,247	22,508
3 Benton	23,892	27,488	2,749	13,744	72,943
4 Chehalis	64,734	61,661	6,165	30,826	163,376
5 Chelan	23,130	26,790	2,679	13,395	70,994
6 Clallam	19,092	18,154	1,815	9,077	48,108
7 Clarke	31,432	29,986	2,994	14,998	79,380
8 Columbia	15,672	14,927	1,496	7,468	39,555
9 Cowlitz	24,892	23,621	2,362	11,811	62,596
10 Douglas	20,459	19,484	1,949	9,742	51,633
11 Ferry	5,506	5,243	524	2,622	13,895
12 Franklin	21,045	20,043	2,004	10,022	53,114
13 Garfield	9,823	9,356	936	4,678	24,798
14 Grant	30,732	29,269	2,927	14,634	77,592
15 Island	2,365	2,729	273	1,364	7,231
16 Jefferson	14,921	14,211	1,421	7,106	37,659
17 King	500,201	476,882	47,638	238,191	1,262,412
18 Kittas	12,285	11,681	1,168	5,840	30,964
19 Kittitas	37,392	35,588	3,558	17,791	94,294
20 Klickitat	23,946	22,806	2,281	11,408	60,436
21 Lewis	42,916	40,872	4,087	20,436	108,311
22 Lincoln	50,346	48,424	4,842	24,212	128,324
23 Mason	11,636	11,129	1,113	5,564	29,492
24 Okanogan	15,820	14,591	1,459	7,296	38,666
25 Pacific	27,856	26,629	2,636	13,235	70,806
26 Pend Oreille	12,479	11,655	1,159	5,943	31,490
27 Pierce	186,606	174,691	17,496	87,431	466,388
28 San Juan	8,669	8,455	849	4,242	22,215
29 Skagit	37,132	35,864	3,586	17,632	93,714
30 Skamania	10,256	9,768	977	4,884	25,885
31 Snohomish	79,799	75,999	7,600	37,999	201,397
32 Spokane	269,376	256,549	25,655	128,274	679,854
33 Stevens	21,680	20,647	2,065	10,324	54,716
34 Thurston	24,397	23,235	2,324	11,617	61,573
35 Wahkiakum	4,044	3,862	386	1,926	10,207
36 Walla Walla	57,765	56,004	5,600	27,502	146,761
37 Whatcom	53,757	51,197	5,120	25,598	135,672
38 Whitman	79,133	76,364	7,536	37,632	199,715
39 Yakima	74,088	70,512	7,051	35,256	186,857
Totals	\$2,005,764	\$1,910,252	\$191,025	\$955,126	\$5,062,167

APPENDIX B

Minutes and Official Proceedings

OF THE

State Board of Equalization

OF THE

STATE OF WASHINGTON

SESSION OF 1912

OLYMPIA, WASH.:

E. L. BOARDMAN  PUBLIC PRINTER

1912

1890-1891

1892

1893

1894

1895

1896

1897

1898

PROCEEDINGS
OF THE
STATE BOARD OF EQUALIZATION, 1912

TUESDAY, September 3, 1912.

In accordance with the provisions of the law relative to the proceedings of the State Board of Equalization for the equalization of taxes, the Board met at the office of the State Board of Tax Commissioners on this 3d day of September, 1912, the following named persons, designated by law as members of such Board, being present: C. W. Clausen, State Auditor and Chairman, *ex-officio*; T. D. Rockwell and M. J. Carrigan, members of the State Board of Tax Commissioners. Absent: E. W. Ross, Commissioner of Public Lands.

The Board organized with C. W. Clausen in the chair and E. J. Koors, Secretary *ex-officio*. On motion W. A. Koors was elected clerk of the Board at a salary of \$4.00 per day.

On motion, the dates for hearing the counties, railroads and telegraph companies, for which notices had been mailed, were adopted by the Board, the dates being as follows:

September 3 and 4: Counties.

September 5: Steam railroads.

September 6: Electric railways and telegraph companies.

Representatives from the following counties being present, they were heard in the order named:

H. C. Graham, county assessor, in behalf of Adams county; John Severyns, county assessor, and Lon Boyle, prosecuting attorney, on behalf of Benton county; A. E. French, county assessor, on behalf of Columbia county; D. J. Peters, county assessor, on behalf of Grant county; G. C. Estrem, county assessor, on behalf of Kittitas county; Roy Wertz, county assessor, on

behalf of Klickitat county; D. B. Campbell, county assessor, on behalf of Lincoln county, and A. C. Egbert, county assessor, on behalf of Okanogan county.

At 12 o'clock a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., representatives from the following counties were heard:

G. B. Creighton, county assessor, and John L. Wiley, prosecuting attorney, on behalf of Spokane county; James Algie, county assessor, on behalf of Stevens county; B. F. McCurdy, county assessor, on behalf of Yakima county; R. C. Osborn, county assessor, on behalf of Chelan county; E. K. Fritts, county assessor, on behalf of Douglas county; C. N. LaFond, county assessor, on behalf of Asotin county.

Board adjourned to 9:30 a. m., Wednesday, September 4th.

WEDNESDAY, September 4, 1912.

The Board met at 9:30 a. m., with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting read and approved.

The following assessors answered to call and were heard on behalf of their respective counties:

John F. Anderson, Kitsap county; John Hallahan, Clallam county; E. E. Gaskill, Island county; L. G. Shelton, Mason county; E. C. Miller, Pierce county; R. L. Peck, Skagit county; Frank V. Donnelly, deputy county assessor, and Robt. L. Marr, county treasurer, Thurston county; W. H. Kaufman, Whatcom county; E. D. Purchase, Pend Oreille county.

At 12 m. the Board took a recess to 2:00 p. m.

The Board, upon reconvening at 2:00 p. m., heard the following representatives in the order named:

F. E. Jones, county assessor, Geo. L. Davis, county commissioner, Alex Polson, William Mack and C. W. Hodgdon, on behalf of Chehalis county; Z. B. Brown, county assessor, and A. C. Little, on behalf of Pacific county; C. J. Backus, county assessor, on behalf of Jefferson county; A. E. Parish, county assessor,

on behalf of King county; S. C. Davis, county assessor, on behalf of Lewis county; George F. Hanigan, county assessor, on behalf of Wahkiakum county, and George W. Walter, county assessor, on behalf of Whitman county.

Board then adjourned to 10:00 o'clock a. m., Thursday, September 5th.

THURSDAY, September 5, 1912.

Board met at 10:00 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Representatives of the following steam railroads were then heard:

Spokane & British Columbia Railroad, represented by W. T. Beck, president of the company; Northern Pacific Railway Company, represented by M. T. Sanders, tax commissioner, and Chas. A. Murray, assistant tax commissioner. Witnesses who testified as to the actual value of property in various counties as shown by transfers thereof were called as follows: Fred Pflaeging, Spokane and Whitman counties; William Preston, Spokane county; Edwin Link, Columbia county; T. D. Dalyn, Adams county; M. P. Spencer, Chelan, Douglas and Grant counties; Carl E. Hamilton, Okanogan county; Beresford Webb, Lincoln, Stevens and Pend Oreille counties.

At 12 m. the Board took a recess to 1:30 p. m.

Upon reconvening at 1:30 p. m., the hearing of witnesses on behalf of the Northern Pacific Railway Company was continued, the following named persons being called:

William E. Price, who testified under oath as to transfers of real property in Kittitas county; William H. Watson, Benton and Franklin counties; F. E. Wilcox, Yakima county; H. A. Thomas, Yakima county; Edwin A. Henderson, Thurston county; C. E. Stevens, Chehalis county; Chas. D. Webster, Clarke, Cowlitz, Pacific and Pierce counties.

Mr. John Dempsey, secretary of the Puget Sound & Baker River Railway Company, was heard on behalf of said company. No protest was entered as to the valuation of the railroad of said company.

J. C. H. Reynolds, right-of-way, tax and claim agent of the Idaho & Washington Northern Railroad Company, appeared in behalf of said company.

Arthur J. Shaw, right-of-way and claim agent of the Spokane International Railway Company, represented said company and was heard by the Board.

Board then took a recess to 7:30 o'clock p. m.

Upon reconvening at 7:30 p. m., C. E. Stevens, witness for the Northern Pacific Railway Company, was recalled and testified as to transfers of real property in Lewis and Pacific counties.

Chas. A. Murray, assistant tax commissioner of the Northern Pacific Railway Company, then entered formal objections to the valuations placed upon the Northern Pacific Railway Company, the Spokane, Portland & Seattle Railway Company and the Oregon Trunk Railway Company, by the State Board of Equalization.

Jno. L. Snapp, right-of-way and tax agent of the Great Northern Railway Company, entered a formal protest on behalf of said company against the valuation placed thereon by the State Board of Equalization and asked that the same be reduced. On behalf of said road the following witnesses were heard as to the actual value of real property as shown by transfers thereof in the counties designated:

Milton W. Moore, Snohomish, Skagit and Whatcom counties; Gus Hensler, Skagit county; L. H. McRae, Snohomish county.

Board then adjourned to 10:00 o'clock a. m., Friday, September 6th.

FRIDAY, September 6, 1912.

Board met at 10:00 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

The Oregon-Washington Railroad & Navigation Company was heard, being represented by J. W. Morrow, tax and right-of-way agent, and A. C. Spencer, assistant secretary and assistant attorney. The following witnesses were called and testified under oath: F. M. Larned, secretary of the Public Service Commission of the State of Washington; R. B. Halleck, employed by the Oregon-Washington Railroad & Navigation Company; and C. J. Connor, head bookkeeper of said company.

At 12 m., the Board took a recess to 1:30 p. m.

Upon reconvening at 1:30 p. m., a hearing was given the Spokane & Inland Empire Railroad Company, represented by W. G. Davidson, secretary, and D. H. Kizer, attorney, after which the Oregon-Washington Railroad & Navigation Company completed the presentation of testimony affecting said company.

Floyd H. Williams, tax agent, appeared in behalf of the Chicago, Milwaukee & Puget Sound Railway Company, the Tacoma Eastern Railway Company, the Idaho & Washington Railway Company and the Milwaukee Terminal Company. Geo. M. Rice was called as a witness.

F. Greene, land and tax agent, appeared on behalf of the Columbia & Puget Sound Railway Company.

A. Welsh, general manager, Chas. A. Johns, attorney, and B. F. Donahue, auditor, appeared and protested as to the valuation of properties belonging to the Washington-Oregon Corporation in Lewis county.

The Grays Harbor Railway & Power Company was represented by H. B. Zimmerman, general manager, and J. B. Bridges, attorney.

The Yakima Valley Transportation Company appeared through N. C. Richards, president of the company.

The Loyal Railway Company was represented by G. Havers, general manager. William Galvani, engineer in charge property, right-of-way and taxation, appeared in behalf of the Walla Walla Valley Railway Company.

Board then adjourned until 9:30 a. m., Saturday, September 7th.

SATURDAY, September 7, 1912.

Board met pursuant to adjournment, all members present, C. W. Clausen in the chair.

Minutes of previous meeting were approved.

Application having been made by the Tax Payers' League of Seattle for a further hearing on behalf of King county, on motion, a hearing was granted, same to be held in the Senate Chamber of the capitol building at 10:30 a. m., Thursday, September 12th, and the Tax Payers' League of Seattle was so notified.

The Board then went into executive session for the purpose of equalizing the assessment of property in the several counties of the state, and so remained until 12 m., when a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session and so remained until 4:30 p. m., when adjournment was taken to 9:30 a. m., Monday, September 9th.

MONDAY, September 9, 1912.

Board met at 9:30 a. m., with C. W. Clausen in the chair, T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board went into executive session for the purpose of continuing with the equalization, and so remained until 12 m., when a recess was taken to 1:30 p. m. Upon reconvening at 1:30 p. m., the Board went into executive session, and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Tuesday, September 10th.

TUESDAY, September 10, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board went into executive session for the purpose of proceeding with the equalization, and so remained until 12 m., when adjournment was taken to 10:30 a. m., Wednesday, September 11th.

WEDNESDAY, September 11, 1912.

Board met at 10:30 a. m., with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board went into executive session, and so remained until 12 m., when a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session, and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Thursday, September 12th.

THURSDAY, September 12, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan present. Absent: E. W. Ross. All members present at afternoon session.

John L. Murray, county assessor of San Juan county, appeared before the Board on behalf of his county.

Hearing having been granted to King county on application of the Tax Payers League of Seattle, M. J. Carkeek, president, and Homer M. Hill, secretary, and F. T. Bradley, secretary of the Building Owners and Managers Association, of Seattle, appeared before the Board.

At 12 m. the Board took a recess to 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session, and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Friday, September 13th.

FRIEDAY, September 13, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board went into executive session for the purpose of continuing the equalization, and so remained until 12 m., when a recess was taken till 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session, and so remained until 5:00 p. m., when adjournment was taken to 10:00 a. m., Saturday, September 14th.

SATURDAY, September 14, 1912.

Board met at 10:00 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board went into executive session and so remained until 12 m., when a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Monday, September 16th.

MONDAY, September 16, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell and M. J. Carrigan present. Absent: E. W. Ross.

Minutes of previous meeting were read and approved.

Board then went into executive session for the purpose of continuing with the equalization, and so remained until 12 m., when a recess was taken to 1:30 p. m. Upon reconvening at 1:30 p. m., the Board went into executive session and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Tuesday, September 17th.

TUESDAY, September 17th, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present: Absent: E. W. Ross.

Board immediately went into executive session for the purpose of equalizing the assessment of property in the several counties of the state. A recess was taken from 12 m. to 1:30 p. m. and from 5:00 to 7:30 p. m. At 10:00 p. m., the Board arose and adjourned until 9:30 a. m., Wednesday, September 18th.

WEDNESDAY, September 18, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present. Absent: E. W. Ross.

Floyd L. Williams, tax agent of the Chicago, Milwaukee & Puget Sound Railway Company, appeared before the Board and presented further data relative to the valuation of his company.

In response to a summons by the Board, D. J. Peters, county assessor of Grant county, appeared before the Board and presented further testimony regarding property values in his county.

At 12 m. a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., the Board went into executive session and so remained until 5:00 p. m., when a recess was taken to 7:30 p. m. At 7:30 p. m. an executive session was held, the Board adjourning at 10:00 p. m. until 9:30 a. m., Thursday, September 19th.

THURSDAY, September 19, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present. Absent: E. W. Ross.

The Board went into executive session, and so remained until 12 m., when a recess was taken to 1:30 p. m.

Upon reconvening, F. E. Jones, county assessor of Chehalis county, having been called by the Board, appeared and gave further information relative to assessment matters in his county.

Wm. Whitfield, county assessor of Snohomish county, appeared in behalf of his county.

The Board then went into executive session and so remained until 5:00 p. m., when adjournment was taken to 9:30 a. m., Friday, September 20th.

FRIDAY, September 20th, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell, M. J. Carrigan, present. Absent: E. W. Ross.

Minutes of previous meetings read and approved.

Board went into executive session for the purpose of equalizing, and so remained until 12 m., when a recess was taken to 1:30 p. m.

Upon reconvening at 1:30 p. m., B. F. McCurdy, having been summoned by the Board, appeared and gave further testimony concerning property values in Yakima county.

The Board then went into executive session, and so remained until 5:00 p. m., when a recess was taken to 7:30 p. m.

Upon reconvening at 7:30, a further hearing was granted to King county, represented by M. J. Carkeek, president, and Homer M. Hill, secretary of the Tax Payers League of Seattle.

At 10:00 p. m., the Board adjourned to 9:30 a. m., Saturday, September 21st.

SATURDAY, September 21, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell and M. J. Carrigan present. Absent: E. W. Ross.

Minutes of previous meeting read and approved.

The Board went into executive session for the purpose of proceeding with the equalization. Recesses were taken from 12 m. to 1:30 p. m., and from 5:00 p. m. to 7:30 p. m. The Board adjourned at 10:00 p. m., to 9:30 a. m., Monday, September 23d.

MONDAY, September 23, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell and M. J. Carrigan present. Absent: E. W. Ross.

Minutes of previous meeting read and approved.

An executive session of the Board was held until 5:00 p. m., with a recess taken from 12 m. to 1:30 p. m. Board reconvened at 7:30 p. m., in executive session, rose at 10:00 p. m., adjourning until 9:30 a. m., Tuesday, September 24, 1912.

TUESDAY, September 24, 1912.

Board met at 9:30 a. m., pursuant to adjournment, with C. W. Clausen in the chair; T. D. Rockwell and M. J. Carrigan present. Absent: E. W. Ross.

Minutes of previous meeting read and approved.

The Board went into executive session for the purpose of continuing the equalization.

It being found that the revenue for general state purposes from indirect sources would amount to \$1,750,000, a levy of \$1,236,256 was fixed, a rate of 1.23 mills.

The Superintendent of Public Instruction certified that, from the last reports of the county superintendents, the total number of children of school age in this state is 283,141.

Under the law, a levy of \$10 per school capita was made, which, after deducting \$921,746, receipts from all other sources, leaves \$1,909,664 to be raised by taxation. Therefore, a levy of 1.90 mills on the total valuation of taxable property of the state was fixed by the Board for school purposes, amounting to the sum of \$1,909,664.

The total levy for military purposes was fixed at \$110,559, a rate of eleven hundredths (0.11) mills.

The total levy for permanent highways was fixed at \$1,005,086, a rate of one (1) mill.

The total levy for public highways was fixed at \$502,543, a rate of fifty hundredths (0.50) mills.

The total levy for the University of Washington was fixed at \$477,416, a rate of .475 mills; for the Washington State College, \$326,653, a rate of .325 mills; for the Cheney State Normal School and the Bellingham State Normal School, \$90,458 each, a rate of 0.09 mills; for the Ellensburg State Normal School, \$70,356, a rate of 0.07 mills.

On motion, the state tax for general purposes, amounting to \$1,236,256; for state school purposes, amounting to \$1,909,664; for military fund, amounting to \$110,559; for permanent highway fund, amounting to \$1,005,086; for public highway fund, amounting to \$502,543; for University of Washington, amounting to \$477,416; for Washington State College, amounting to \$326,653; for Cheney State Normal School, amounting to \$90,458; for the Bellingham State Normal School, amounting to \$90,458; for the Ellensburg Normal School, amounting to \$70,356, making a total of \$5,819,449, was levied and apportioned among the several counties of the state as indicated by Schedule "E" of this report.

On motion, Schedule "A," showing the returns of personal property, as equalized by the several county boards of equalization; Schedule "B," showing the returns of real property, as equalized by the several county boards of equalization; Schedule "C," showing the valuation of the operating property of railroads, electric railways and telegraph lines as revised, corrected and equalized by this Board, and Schedule "E," showing the total amount of tax to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings and actions of this Board.

An adjournment was then taken until 9:30 a. m., Wednesday, September 25th.

WEDNESDAY, September 25, 1912.

The Board met at 9:30 a. m., pursuant to adjournment, C. W. Clausen in the chair; T. D. Rockwell and M. J. Carrigan. Absent: E. W. Ross.

The minutes of the previous meeting were read, discussed and approved.

There being no further business to come before the Board, at 12 m., on motion, the Board adjourned *sine die*.

C. W. CLAUSEN,

State Auditor and ex-officio Chairman of the Board.

E. W. ROSS,

Commissioner of Public Lands.

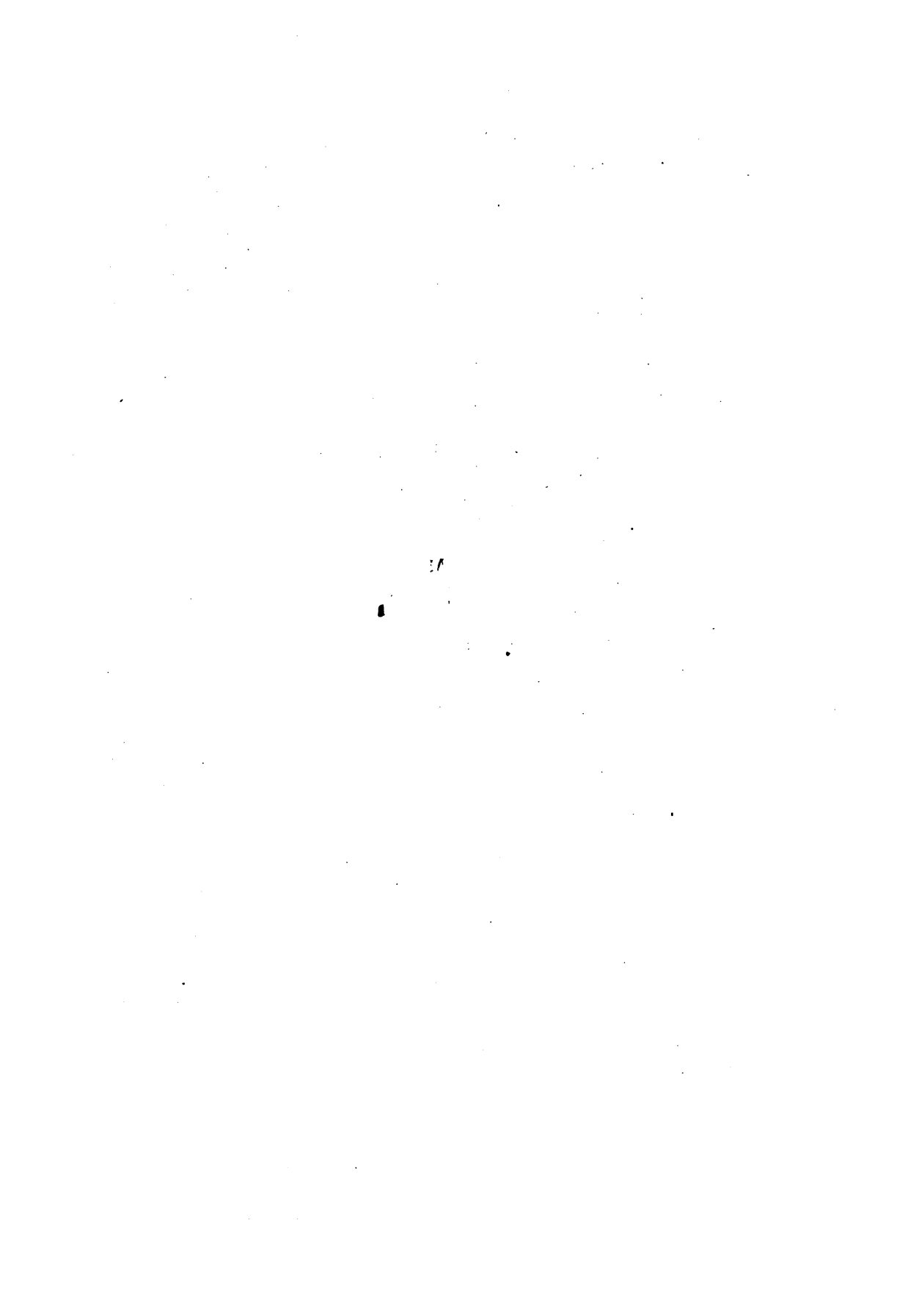
T. D. ROCKWELL,

M. J. CARRIGAN,

Members of State Board of Tax Commissioners.

Attest: E. J. KOORS,

*Secretary State Board of Tax Commissioners
and Secretary of the Board.*



SCHEDULES

SCHEDULE "A"—Abstract of Assessment of Personal Property in the State of Washington, as returned by the County Boards for the Year 1912.

TABLE I.

COUNTIES		1.—HORSES.								
		ONE YEAR OLD			TWO YEARS OLD			THREE YEARS OLD AND OVER		
		As equalized by county board			As equalized by county board			As equalized by county board		
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1	Adams	1,303	\$19,469	\$14 98	1,155	\$32,145	\$27 83	913	\$33,865	\$37 09
2	Asotin	501	11,080	22 02	421	15,255	36 24	780	35,445	45 44
3	Benton	745	9,100	12 21	895	13,545	15 13	943	26,380	27 97
4	Chehalis	202	4,028	19 94	252	1,878	31 26	314	12,399	39 49
5	Chelan	87	960	11 03	118	2,520	21 36	1,308	23,895	18 34
6	Clallam	140	2,240	16 00	145	4,125	28 45	302	11,870	39 30
7	Clarke	836	7,450	8 91	370	11,640	31 46	358	14,640	40 89
8	Columbia	773	13,230	17 12	638	18,690	29 28	765	30,000	39 22
9	Cowlitz	274	6,805	24 84	212	6,827	32 20	217	9,310	42 90
10	Douglas	1,953	24,165	12 37	1,723	37,205	21 59	2,757	69,875	25 34
11	Ferry	248	5,224	21 06	288	9,661	33 55	1,084	37,170	34 29
12	Franklin	375	3,877	10 34	264	4,196	15 89	283	6,090	21 38
13	Garfield	669	10,857	16 23	662	16,508	24 94	2,673	73,365	27 45
14	Grant	2,341	33,305	14 23	1,021	26,810	26 26	976	37,330	38 25
15	Island	50	1,835	31 10	41	1,615	39 39	282	10,580	37 57
16	Jefferson	33	740	22 42	35	1,230	35 14	47	1,865	39 68
17	King	376	7,840	20 87	398	11,422	28 70	2,909	116,790	40 12
18	Kitsap	13	210	16 15	36	897	24 92	618	15,092	24 42
19	Kittitas	833	15,040	18 06	794	24,760	31 18	1,298	57,900	44 61
20	Klickitat	828	7,840	9 47	685	10,620	15 50	2,016	34,945	17 33
21	Lewis	1,019	24,969	24 50	722	25,957	35 95	627	27,576	43 98
22	Lincoln	2,523	42,445	16 82	2,361	53,030	22 46	2,946	94,095	31 94
23	Mason	51	1,285	25 20	48	1,485	30 94	248	7,058	28 46
24	Okanogan	2,148	28,230	13 14	2,315	38,930	16 82	2,008	65,940	31 43
25	Pacific	75	1,343	17 91	86	2,516	29 26	126	4,570	36 27
26	Pend Oreille	53	829	15 64	58	1,388	23 93	131	4,832	36 88
27	Pierce	161	3,111	19 32	201	6,380	31 74	3,058	119,721	39 15
28	San Juan	70	2,460	35 14	78	3,690	47 81	86	1,920	53 33
29	Skagit	453	7,635	16 85	478	14,805	30 97	631	29,760	47 16
30	Skamania	41	500	14 39	41	895	21 83	145	5,375	37 07
31	Snohomish	247	4,430	17 94	306	9,750	31 86	1,980	78,680	39 71
32	Spokane	1,308	19,205	14 68	1,239	31,639	25 53	2,458	74,265	30 28
33	Stevens	594	8,020	13 50	604	11,990	19 85	1,362	33,745	24 78
34	Thurston	512	9,853	19 24	245	7,543	30 79	816	23,011	28 20
35	Wahkikum	17	365	21 47	14	415	29 64	31	985	31 77
36	Walla Walla	989	12,786	12 93	930	19,783	21 14	1,333	46,258	34 70
37	Whatcom	187	4,935	26 39	186	7,105	38 20	284	10,936	38 51
38	Whitman	3,362	72,735	21 63	3,113	98,330	31 59	2,122	109,405	51 56
39	Yakima	1,496	24,415	16 32	1,731	41,570	25 75	2,850	118,500	41 45
Totals		27,895	\$454,883	\$16 31	24,915	\$637,731	\$25 60	44,124	\$1,515,348	\$34 34

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	1—HORSES—Continued						2		
	WORK HORSES			STALLIONS			MULES AND ASSES		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	8,796	\$488,490	\$55 54	40	\$7,055	\$176 38	1,183	\$62,355	\$52 71
2 Asotin	1,142	99,155	86 83	20	8,925	446 25	84	5,310	63 21
3 Benton	2,123	92,485	43 56	11	2,425	220 45	150	6,965	46 43
4 Chehalis	2,011	120,431	59 89	9	1,310	145 56	22	1,365	62 05
5 Chelan	2,344	129,295	55 16	4	720	180 00	140	9,605	68 61
6 Clallam	956	51,890	54 28	14	3,900	278 57	19	1,115	58 68
7 Clarke	4,379	225,805	51 57	14	4,470	319 29	36	2,215	61 53
8 Columbia	4,472	230,690	51 59	20	5,600	275 00	1,015	60,100	59 21
9 Cowlitz	1,340	80,810	60 31	5	2,745	549 00	15	488	32 53
10 Douglas	7,446	320,610	43 06	36	6,915	192 08	681	31,335	46 01
11 Ferry	664	48,650	73 27	14	4,030	287 86	62	4,908	79 16
12 Franklin	3,293	97,245	29 53	10	1,910	191 00	437	13,560	31 03
13 Garfield	2,554	153,920	60 27	28	5,748	205 29	534	21,263	39 82
14 Grant	5,933	298,545	50 32	38	8,895	234 08	314	18,395	58 58
15 Island	505	34,065	67 46	2	350	175 00	6	270	45 00
16 Jefferson	493	31,390	63 67	2	800	400 00	2	75	37 50
17 King	9,186	598,058	65 11	37	5,670	153 24	354	19,624	55 44
18 Kitsap	423	24,200	57 21	2	500	250 00	10	290	29 00
19 Kittitas	2,451	201,265	82 12	27	5,590	207 04	187	10,600	56 68
20 Klickitat	3,754	117,615	31 33	29	6,380	220 00	216	6,530	30 23
21 Lewis	3,394	231,092	68 09	18	5,345	296 94	64	3,835	59 92
22 Lincoln	13,669	734,395	53 73	105	25,430	242 19	1,462	75,405	51 58
23 Mason	436	22,642	51 93	4	565	141 25	5	153	31 00
24 Okanogan	3,974	192,650	48 48	76	15,650	205 92	158	8,950	56 65
25 Pacific	723	43,357	59 97	7	1,635	233 57	8	300	45 00
26 Pend Oreille	923	43,849	47 51	13	1,080	83 07	22	665	30 23
27 Pierce	3,353	228,048	68 01	9	1,880	207 78	90	6,497	72 19
28 San Juan	1,917	57,860	30 15	10	2,850	285 00	4	240	60 00
29 Skagit	1,817	133,790	73 63	7	2,400	342 86	38	1,405	36 97
30 Skamania	396	19,575	49 43	2	220	73 33	3	130	16 25
31 Snohomish	2,754	183,440	66 61	7	1,400	208 57	42	3,170	75 48
32 Spokane	15,532	740,195	47 66	54	10,040	185 93	380	19,320	50 84
33 Stevens	4,474	208,040	46 50	8	2,650	331 25	68	3,780	55 59
34 Thurston	1,830	108,781	59 44	40	6,795	169 88	33	1,445	43 79
35 Wahkiakum	297	11,395	38 06	2	800	400 00	.....	.....	.....
36 Walla Walla	8,322	423,851	50 93	64	13,200	206 25	2,326	151,004	63 82
37 Whitcom	2,336	129,907	55 61	20	3,452	172 60	35	1,873	53 23
38 Whitman	17,652	1,087,915	61 63	135	41,656	308 56	1,507	75,595	50 16
39 Yakima	8,090	469,650	57 98	102	16,315	159 95	364	23,695	63 45
Totals.....	156,151	\$8,514,340	\$54 52	1,046	\$237,261	\$226 83	12,121	\$652,792	\$53 86

SCHEDULE "A"—TABLE I—CONTINUED.

3.—STOCK CATTLE.									
COUNTIES	YEARLINGS			TWO YEARS OLD			THREE YEARS OLD AND OVER		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,175	\$9,920	\$8 44	956	\$11,645	\$12 15	876	\$13,395	\$15 29
2 Asotin	717	4,405	6 14	693	6,980	10 00	768	15,360	20 00
3 Benton	338	2,705	8 00	143	1,750	12 24	215	3,035	14 12
4 Chehalis	1,040	7,914	7 61	749	10,468	13 98	570	9,771	17 14
5 Chelan	283	2,060	7 28	115	1,475	12 83	148	2,070	13 99
6 Clallam	802	5,272	6 57	498	5,611	11 27	319	4,746	14 88
7 Clarke	1,818	14,415	7 93	1,123	14,645	13 04	207	3,735	18 04
8 Columbia	921	6,390	6 94	639	7,840	12 27	634	10,350	16 32
9 Cowlitz	1,095	9,389	8 57	750	11,104	14 81	481	10,380	21 58
10 Douglas	999	6,575	6 58	487	5,845	12 00	457	6,235	13 64
11 Ferry	736	7,657	10 40	432	7,288	16 87	471	11,281	23 95
12 Franklin	72	570	7 92	58	653	11 26	37	715	19 32
13 Garfield	1,093	8,202	7 50	1,036	14,182	13 69	2,557	43,802	17 13
14 Grant	823	5,135	6 24	1,357	18,865	13 90	98	1,950	19 90
15 Island	377	2,480	6 58	331	3,670	11 09	99	1,415	14 30
16 Jefferson	401	3,752	9 36	221	3,106	14 05	126	2,373	18 83
17 King	1,588	16,390	10 32	1,009	17,000	16 85	1,681	33,460	19 90
18 Kitsap	315	2,509	7 97	175	2,085	11 91	40	600	15 00
19 Kittitas	1,060	17,305	8 83	1,422	19,765	13 90	2,136	32,330	15 14
20 Klickitat	1,604	7,905	4 93	1,050	8,575	8 12	931	10,495	11 27
21 Lewis	3,068	25,684	8 37	1,684	22,913	13 61	1,267	22,241	17 55
22 Lincoln	2,089	11,205	5 36	1,474	15,085	10 23	1,032	13,720	13 04
23 Mason	359	1,910	5 32	282	2,920	10 35	127	2,068	16 28
24 Okanogan	3,665	37,540	10 24	3,280	49,375	15 05	3,673	73,895	20 12
25 Pacific	547	5,048	9 23	463	5,891	12 72	569	9,406	17 45
26 Pend Oreille	252	2,436	9 67	118	1,560	13 22	192	3,524	18 35
27 Pierce	1,338	12,564	9 41	865	12,505	14 46	6,227	140,872	22 62
28 San Juan	402	2,125	5 29	180	1,835	10 19	32	570	17 81
29 Skagit	1,655	9,140	5 52	1,133	13,130	11 59	505	10,015	19 83
30 Skamania	173	1,740	9 78	108	1,540	14 26	73	985	13 49
31 Snohomish	2,891	17,315	5 99	1,782	22,290	12 51	865	6,310	17 29
32 Spokane	2,230	14,540	6 53	1,638	19,000	11 46	967	15,820	16 88
33 Stevens	1,300	14,275	7 93	1,184	14,865	12 55	869	14,585	16 75
34 Thurston	2,471	16,921	6 85	695	10,029	14 43	363	6,167	16 90
35 Wahkiakum	272	2,720	10 00	309	4,635	15 00	21	410	19 52
36 Walla Walla	1,208	9,482	7 85	1,388	15,781	11 37	1,050	16,428	15 65
37 Whatcom	1,565	12,652	8 08	1,169	15,159	12 97	227	4,248	18 71
38 Whitman	4,172	42,525	10 19	2,611	40,100	15 36	3,078	60,635	19 70
39 Yakima	2,959	25,055	8 47	2,405	33,900	14 10	2,108	35,556	16 87
Totals.....	51,323	\$405,857	\$7 91	36,038	\$475,015	\$13 18	35,556	\$654,962	\$18 42

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		4			5			6		
		MILCH COWS			BULLS, FOR BREEDING PURPOSES			STOCK SHEEP AND GOATS		
		As equalized by county board			As equalized by county board			As equalized by county board		
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1	Adams	1,759	\$41,135	\$23 39	59	\$1,620	\$27 46	14,083	\$39,340	\$2 79
2	Asotin	636	15,980	25 13	18	340	18 89	28,454	49,850	1 75
3	Benton	1,217	31,530	25 91	27	505	18 70	68,999	104,600	1 52
4	Chehalis	3,286	71,862	21 87	131	2,796	21 34	331	2,199	2 36
5	Chelan	1,121	25,065	22 31	16	615	38 44	370	770	2 08
6	Clallam	3,128	70,965	22 69	108	2,460	23 88	1,296	2,607	2 01
7	Clarke	8,946	208,675	23 33	253	5,665	22 39	2,308	4,070	1 77
8	Columbia	1,388	30,910	22 27	31	610	19 68	21,310	38,780	1 82
9	Cowlitz	3,325	85,824	25 81	138	3,615	26 19	943	1,288	1 36
10	Douglas	1,958	36,555	18 67	36	660	18 33	47	80	1 70
11	Ferry	1,058	33,116	31 30	43	1,146	26 65	140	280	2 00
12	Franklin	435	9,585	22 03	12	220	18 33	39,850	61,275	1 54
13	Garfield	409	8,415	20 57	60	1,056	17 60	11,563	18,634	1 61
14	Grant	1,477	30,285	20 50	26	560	21 54	22,702	43,845	1 93
15	Island	1,830	36,705	20 06	30	595	19 83	2,114	4,705	2 23
16	Jefferson	1,603	32,285	20 14	85	2,435	28 65	411	1,033	2 51
17	King	18,654	455,310	24 41	527	16,265	30 86	827	3,285	3 97
18	Kitsap	2,225	41,787	18 78	39	703	20 33	201	410	2 04
19	Kittitas	2,672	79,330	29 69	125	3,220	25 76	45,648	91,620	2 01
20	Klickitat	2,130	28,165	13 22	103	1,370	13 30	36,068	53,835	1 49
21	Lewis	7,514	189,156	24 21	217	4,661	21 48	3,038	6,176	2 03
22	Lincoln	4,005	81,589	20 37	70	1,415	20 21	422	1,012	2 40
23	Mason	1,004	20,047	19 97	56	1,020	18 21	353	640	1 81
24	Okanogan	3,096	79,885	25 64	211	5,640	26 73	4,361	10,720	2 46
25	Pacific	1,849	43,646	23 61	100	2,240	22 40	269	482	1 79
26	Pend Oreille	526	12,207	23 20	27	656	24 30	83	208	2 51
27	Pierce	4,192	115,001	27 43	219	5,523	25 22	1,333	3,791	2 84
28	San Juan	1,667	32,740	19 64	66	985	14 92	5,709	14,072	2 43
29	Skagit	6,069	138,285	22 79	232	5,040	21 72	598	1,815	3 04
30	Skamania	698	17,985	25 95	23	510	22 17	363	770	2 12
31	Snohomish	11,431	267,190	23 37	355	7,230	20 37	662	1,815	2 74
32	Spokane	8,874	208,250	23 47	235	4,900	20 85	678	1,425	2 10
33	Stevens	3,819	84,705	22 18	78	1,735	22 24	2,755	5,890	2 14
34	Thurston	4,483	91,783	20 47	135	2,497	18 50	1,162	2,569	2 21
35	Wahkiakum	1,780	35,780	20 00	90	1,725	19 17	51	98	1 92
36	Walla Walla	2,352	51,551	21 83	79	1,630	20 63	21,138	41,255	1 95
37	Whatecom	5,484	127,002	23 16	242	5,147	21 27	1,097	2,333	2 13
38	Whitman	6,966	176,740	25 37	155	3,520	22 71	17,785	44,390	2 50
39	Yakima	6,203	206,215	33 24	212	5,415	25 54	49,129	88,040	1 79
Totals		141,573	\$3,352,472	\$23 68	4,604	\$108,035	\$23 16	409,356	\$750,005	\$1 83

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	7			8			9	10		
	SHEEP BUCKS, FOR BREEDING PURPOSES			HOGS			POUL- TRY	DRAYS, TRUCKS, WAGONS AND SLEIGHS		
	As equalized by county board			As equalized by county board			As equal- ized by county board	As equalized by county board		
	No.	Value	Aver- age v'lue	No.	Value	Aver- age v'lue	Value	No.	Value	Aver- age value
1 Adams	39	\$135	\$3 46	4,545	\$16,530	\$3 64	\$10,220	1,877	\$33,420	\$17 81
2 Asotin	151	755	5 00	1,928	8,750	4 54	150	351	9,875	23 13
3 Benton	57	310	5 44	1,264	5,245	4 15	7,330	965	15,790	16 36
4 Chehalis	302	766	2 54	2,051	7,416	3 62	8,881	1,572	26,963	17 15
5 Chelan	1	5	5 00	562	2,860	4 53	2,460	1,465	23,465	16 02
6 Chlallam	24	97	4 04	1,018	5,004	4 92	1,951	510	11,812	23 16
7 Clarke	106	310	2 92	2,709	14,575	5 38	8,905	2,042	40,665	19 21
8 Columbia	168	1,120	6 67	4,271	11,200	2 62	.....	952	17,520	18 40
9 Cowlitz	156	195	1 25	1,568	4,326	2 76	4,870	556	10,207	18 36
10 Douglas	28	90	3 21	3,397	15,575	4 58	11,590	2,198	35,375	16 09
11 Ferry .....	.....	.....	.....	401	2,568	6 40	2,082	590	13,590	22 98
12 Franklin	2,134	3,754	1 75	1,073	4,537	4 23	1,942	696	11,495	16 52
13 Garfield	94	470	5 00	5,254	13,288	2 53	4,210	921	14,463	15 70
14 Grant	4,405	8,320	1 89	2,869	11,740	4 09	7,815	1,341	17,080	12 74
15 Island	14	70	5 00	410	2,290	5 59	6,525	320	6,430	20 09
16 Jefferson	13	65	5 00	391	2,587	6 62	1,305	233	5,515	23 67
17 King	1,005	2,205	2 19	3,836	23,822	6 21	41,880	6,926	246,410	35 58
18 Kitsap	5	13	2 60	359	1,792	4 99	17,286	651	9,510	14 61
19 Kittitas	341	1,695	4 97	1,729	10,145	5 87	2,886	1,281	36,255	28 30
20 Klickitat	232	720	3 10	7,032	12,760	1 81	5,220	1,350	14,760	10 93
21 Lewis	24	80	3 33	4,756	16,429	3 45	24,356	1,693	36,716	21 69
22 Lincoln .....	.....	.....	.....	4,521	15,588	3 44	8,727	3,224	53,255	16 52
23 Mason	49	131	2 67	311	1,289	4 14	4,727	270	3,887	14 40
24 Okanogan	47	250	5 32	1,990	4,110	4 58	1,540	1,896	42,705	22 52
25 Pacific .....	.....	.....	.....	478	1,618	3 38	2,317	481	9,158	19 04
26 Pend Oreille	27	50	1 85	380	1,752	4 61	2,529	711	14,011	19 71
27 Pierce	67	321	4 79	3,780	20,397	5 39	63,734	3,695	117,496	31 80
28 San Juan	23	100	4 35	668	2,963	4 44	4,619	365	5,830	14 74
29 Skagit .....	.....	.....	.....	939	4,755	5 06	1,190	970	19,625	20 23
30 Skamania	14	55	3 93	229	1,210	5 28	3,030	230	4,560	19 83
31 Snohomish	56	175	3 13	2,670	10,925	4 09	22,670	2,639	50,075	18 97
32 Spokane	181	315	1 74	5,590	25,210	4 51	46,065	7,135	156,120	21 88
33 Stevens	273	835	3 06	2,280	12,900	5 64	12,065	2,674	50,465	18 87
34 Thurston	76	164	2 16	2,641	8,457	3 20	18,630	1,116	20,540	18 41
35 Wahkiakum	51	81	1 59	332	969	2 92	687	151	1,695	11 23
36 Walla Walla	17	68	4 00	5,156	20,168	3 91	2,974	2,254	47,168	20 93
37 Whatcom .....	.....	.....	.....	1,146	5,243	4 58	7,557	986	22,622	22 94
38 Whitman .....	.....	.....	.....	16,801	85,031	5 06	25,392	3,775	69,605	18 44
39 Yakima	785	2,825	3 60	7,213	35,655	4 94	67,530	4,156	109,315	26 30
Totals...	10,965	\$26,545	\$2 42	108,593	\$456,620	\$4 20	\$167,846	65,218	\$1,434,968	\$22 00

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	11			12			13		
	CARRIAGES, HACKS, BUGGIES AND CUTTERS			BICYCLES			AUTOMOBILES		
	As equalized by county board			As equalized by county board			As equalized by county board		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams	1,210	\$27,305	\$22 57	9	\$180	\$20 00	50	\$14,070	\$281 40
2 Asotin	206	6,850	33 25	7	230	32 86	26	9,060	348 46
3 Benton	809	10,645	13 16	33	285	8 64	39	10,450	267 95
4 Chehalis	540	10,869	20 12	410	4,700	11 46	250	78,625	314 50
5 Chelan	1,018	17,595	17 28	6	195	32 50	131	43,965	335 61
6 Clallam	413	9,641	23 34	15	100	6 67	25	5,675	227 00
7 Clarke	1,494	27,340	18 30	75	1,290	17 20	119	48,030	403 61
8 Columbia	676	13,280	19 64	31	310	10 00	37	12,550	339 19
9 Cowlitz	433	7,568	17 48	25	240	9 60	10	6,645	664 50
10 Douglas	1,367	20,870	15 27	20	285	14 25	40	10,875	271 88
11 Ferry	288	6,949	24 13	2	55	27 50	7	3,010	430 00
12 Franklin	232	3,820	16 47	71	355	5 00	13	1,500	115 38
13 Garfield	615	9,699	15 77	.....	.....	.....	48	9,669	201 44
14 Grant	947	13,825	14 60	21	270	12 86	33	7,935	240 45
15 Island	235	4,785	20 36	4	95	23 75	27	6,475	239 81
16 Jefferson	141	3,215	22 80	11	120	10 91	47	14,300	304 26
17 King	1,633	40,510	28 48	187	5,725	30 61	1,686	887,840	526 60
18 Kitsap	289	4,004	13 85	17	465	27 35	21	4,900	233 23
19 Kittitas	878	23,515	26 78	44	440	10 00	112	40,235	359 24
20 Klickitat	1,140	11,870	10 41	9	100	11 11	49	9,890	201 84
21 Lewis	1,087	24,880	22 89	421	4,348	10 33	144	41,580	288 75
22 Lincoln	2,259	40,580	17 06	34	585	17 21	92	27,645	293 97
23 Mason	178	2,745	15 42	71	589	8 30	17	6,160	362 35
24 Okanogan	1,102	27,890	25 31	16	285	17 81	22	6,655	302 50
25 Pacific	151	2,639	17 48	29	331	11 41	31	8,364	269 51
26 Pend Oreille	184	3,063	16 65	14	118	8 43	13	3,835	295 00
27 Pierce	1,591	39,233	24 66	1,047	25,631	24 48	894	561,350	627 91
28 San Juan	302	4,857	16 08	.....	.....	.....	.....	.....	.....
29 Skagit	636	15,350	24 14	21	675	32 14	115	26,865	233 61
30 Skamania	142	2,875	20 25	3	20	6 67	6	2,450	408 33
31 Snohomish	1,497	31,275	20 89	335	4,445	13 27	273	117,195	429 29
32 Spokane	5,772	79,900	13 84	976	13,110	13 43	1,122	484,080	431 44
33 Stevens	1,721	27,665	16 07	54	780	14 44	38	9,830	258 68
34 Thurston	961	19,375	20 16	277	4,453	16 08	103	37,830	367 28
35 Wahkiakum	52	500	9 62	.....	.....	.....	1	200	200 00
36 Walla Walla	1,147	31,628	27 64	97	820	8 45	249	101,745	408 61
37 Whitcom	876	13,703	23 76	42	421	10 02	282	88,088	312 37
38 Whitman	2,689	51,905	19 30	35	710	20 29	184	63,490	345 05
39 Yakima	4,997	104,965	25 62	371	3,845	10 36	365	110,410	302 49
Totals	40,708	\$805,253	\$19 78	4,840	\$76,006	\$15 83	6,721	\$2,923,871	\$434 89

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		14			15			16		
		WATCHES			ORGANS AND MELODEONS			PIANOS AND ORCHESTRIONS		
		As equalized by county board			As equalized by county board			As equalized by county board		
		No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1	Adams	352	\$2,350	\$6 68	206	\$6,185	\$15 46	177	\$17,425	\$96 45
2	Asotin	24	350	14 58	41	990	24 15	72	8,665	120 35
3	Benton	569	3,060	5 38	132	1,496	11 33	280	16,665	59 52
4	Chehalis	1,149	10,917	9 50	237	4,520	19 07	1,113	101,157	90 99
5	Chelan	208	1,880	9 04	86	1,225	14 24	461	37,255	80 82
6	Clallam	184	1,742	9 47	66	1,217	18 44	208	18,483	88 86
7	Clarke	259	3,860	12 97	550	8,956	15 44	880	82,945	93 20
8	Columbia	310	2,950	9 52	102	1,350	13 24	270	19,990	74 04
9	Cowlitz	95	455	4 79	143	2,551	17 91	213	16,772	78 51
10	Douglas	224	1,675	7 16	201	2,695	13 41	187	12,775	68 32
11	Ferry	88	1,062	12 07	22	444	20 19	105	12,880	122 60
12	Franklin	50	495	9 70	27	765	28 33	95	8,000	84 21
13	Garfield	193	1,409	7 19	53	490	8 75	97	6,145	63 35
14	Grant	244	1,910	7 83	135	2,165	16 04	213	16,655	78 19
15	Island	20	155	7 75	92	1,470	15 98	90	6,555	72 38
16	Jefferson	114	1,551	13 61	37	760	20 54	142	12,685	89 33
17	King	6,742	92,490	13 71	1,510	33,860	22 42	14,622	1,556,685	106 46
18	Kitsap	357	3,010	8 43	111	1,625	14 64	237	21,765	75 84
19	Kittitas	494	4,620	9 35	94	1,750	18 62	410	51,145	124 74
20	Klickitat	374	1,725	4 61	220	1,620	7 36	308	16,405	54 14
21	Lewis	1,339	15,623	8 50	659	13,099	19 88	896	90,040	100 49
22	Lincoln	173	1,890	10 45	337	5,205	13 45	511	50,590	99 00
23	Mason	299	2,096	7 01	72	1,006	13 97	118	10,850	91 95
24	Okanogan	153	1,705	9 07	85	2,415	27 44	237	24,100	101 69
25	Pacific	126	754	5 98	33	477	14 45	165	12,465	75 55
26	Pend Oreille	384	2,707	7 05	53	860	16 60	112	11,407	101 85
27	Pierce	7,962	35,428	10 74	1,848	26,862	19 99	7,179	318,534	114 06
28	San Juan	38	410	10 79	96	4,080	41 63	147	13,590	92 45
29	Skagit	19	270	14 21	84	2,295	27 32	236	26,155	83 36
30	Skamania	241	1,955	8 11	50	820	16 40	76	6,095	80 20
31	Snohomish	2,322	23,415	10 08	668	12,760	18 28	2,613	267,840	102 50
32	Spokane	9,395	89,680	9 54	1,665	25,130	15 09	8,579	806,505	94 01
33	Stevens	501	3,800	7 59	360	5,865	16 29	437	37,656	85 17
34	Thurston	804	7,420	9 23	373	6,954	18 40	668	65,648	94 73
35	Wahkiakum	13	235	18 08	25	140	5 60	49	5,460	70 61
36	Walla Walla	538	5,151	9 57	109	2,410	22 11	670	60,906	90 90
37	Whatecom	168	1,833	10 91	225	11,318	50 80	474	44,196	96 24
38	Whitman	902	9,560	9 38	716	16,685	23 30	1,073	116,445	108 52
39	Yakima	2,311	20,935	9 06	826	23,415	28 35	1,996	218,690	109 56
Totals		40,341	\$411,878	\$10 21	11,972	\$235,048	\$19 63	46,556	\$4,726,561	\$101 52

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	17	18		19	20		
	BAND INSTRUMENTS, PHONOGRAPHS, ETC.	SEWING MACHINES		Household furniture, including clocks, rugs, etc.	Libraries, books, scientific instruments, etc.		
	As equalized by county board	As equalized by county board					
	Value	No.	Value	Average value			
1 Adams	\$780	705	\$5,735	\$8 13	\$61,235	\$7,735	1
2 Asotin	255	66	965	14 62	38,170	2,560	2
3 Benton	1,325	956	4,890	5 08	49,965	5,920	3
4 Chehalis	6,191	1,936	18,980	9 80	338,618	32,751	4
5 Cowlitz	765	369	3,100	8 40	98,335	8,885	5
6 Clallam	1,839	416	3,994	9 60	45,252	2,565	6
7 Clarke	5,155	2,708	32,995	12 18	246,410	13,070	7
8 Columbia	1,800	635	7,140	11 24	65,340	4,840	8
9 Cowlitz	970	684	7,319	10 70	63,109	2,584	9
10 Douglas	1,980	1,004	7,375	7 35	57,990	3,290	10
11 Ferry	742	169	1,727	10 22	34,497	4,739	11
12 Franklin	525	161	1,342	8 34	53,095	3,600	12
13 Garfield	777	190	1,342	7 06	22,750	2,306	13
14 Grant	895	759	5,110	6 73	51,255	5,730	14
15 Island	455	808	2,175	7 06	21,170	1,050	15
16 Jefferson	1,090	238	2,485	10 44	44,312	3,055	16
17 King	85,065	22,112	252,861	11 44	5,296,724	252,290	17
18 Kitsap	1,896	745	6,377	8 56	61,279	3,747	18
19 Kittitas	1,710	830	8,630	10 40	131,275	12,990	19
20 Klickitat	970	734	4,370	5 95	43,165	3,020	20
21 Lewis	5,340	3,118	30,390	9 75	279,976	9,313	21
22 Lincoln	2,125	1,643	12,575	7 65	139,120	12,860	22
23 Mason	1,125	377	3,610	9 56	26,149	2,725	23
24 Okanogan	2,230	602	6,065	10 02	35,850	3,615	24
25 Pacific	586	247	1,510	6 11	39,143	5,042	25
26 Pend Oreille	1,417	513	4,435	8 65	43,173	3,997	26
27 Pierce	44,759	13,871	143,037	10 31	2,916,833	120,116	27
28 San Juan	875	351	2,717	7 74	29,160	850	28
29 Skagit	545	486	3,315	7 35	75,230	4,415	29
30 Skamania	1,085	186	1,960	14 41	21,975	1,420	30
31 Snohomish	15,170	5,229	56,655	10 26	319,575	30,860	31
32 Spokane	39,230	19,194	157,230	8 19	3,605,705	137,935	32
33 Stevens	3,675	1,980	13,740	7 12	134,940	10,425	33
34 Thurston	4,300	2,068	17,540	8 43	216,525	14,188	34
35 Wahkiakum	135	140	787	5 62	7,230	230	35
36 Walla Walla	3,480	840	8,132	9 68	234,430	21,555	36
37 Whatcom .....	.....	680	5,581	8 36	109,944	11,961	37
38 Whitman	3,570	2,557	26,345	10 30	309,427	13,825	38
39 Yakima	10,060	4,469	55,890	12 51	979,565	25,765	39
Totals	\$253,391	94,126	\$927,896	\$9 86	\$16,963,471	\$513,316	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		21 Office furniture.....	22 Diamonds, jewelry, furs, etc.....	23 Agricultural imple- ments, machinery and harness.....	24 Mechanics' tools and implements.....	25 Royalties and patent rights.....	26 Threshing machines, hay presses, cu- rries, etc.....	
1	Adams	\$14,245	\$5,125	\$105,085	\$31,855	\$5	\$95,490	1
2	Asotin	5,510	1,200	26,505	4,450		23,610	2
3	Benton	20,785	8,855	22,970	6,600	10	24,525	3
4	Chehalis	142,984	41,438	26,089	79,970	1,300	244,995	4
5	Chelan	7,615	3,040	31,705	2,525		9,060	5
6	Clallam	3,905	925	16,868	2,090		4,970	6
7	Clarke	10,440	4,255	56,220	5,755	50	9,765	7
8	Columbia	5,870	3,540	41,850	6,890		36,210	8
9	Cowlitz	3,500	1,108	16,477	4,085	15	11,865	9
10	Douglas	2,830	2,860	88,895	4,160		31,115	10
11	Ferry	6,896	1,836	20,059	3,638		2,855	11
12	Franklin	8,765	410	25,190	5,101	2,600	21,200	12
13	Garfield	6,069	2,114	78,261	3,085		3,088	13
14	Grant	11,220	5,645	45,780	8,025	265	40,855	14
15	Island	355	100	10,535	1,065		1,500	15
16	Jefferson	4,435	1,365	5,287	2,292		5,965	16
17	King	797,830	149,605	102,960	72,360	861,370	296,360	17
18	Kitsap	9,135	3,764	10,452	1,221		490	18
19	Kittitas	20,560	10,195	63,400	7,510		20,690	19
20	Klickitat	4,355	1,345	33,425	4,325	5	7,230	20
21	Lewis	18,429	6,908	62,494	62,412	85	16,517	21
22	Lincoln	10,125	3,680	151,560	16,110	945	109,920	22
23	Mason	3,813	1,659	6,831	2,919		3,427	23
24	Okanogan	7,905	4,590	76,785	12,585	400	21,270	24
25	Pacific	12,975	4,753	6,630	4,946		1,120	25
26	Pend Oreille	14,855	9,016	12,881	2,878		3,185	26
27	Pierce	\$26,311	122,987	97,473	67,212	6,691	117,924	27
28	San Juan	2,795	1,142	13,600	2,326		3,820	28
29	Skagit	11,655	2,620	40,195	27,390		15,985	29
30	Skamania	2,430	5,995	5,735	3,065	295		30
31	Snohomish	82,450	22,395	56,445	49,690	235	4,765	31
32	Spokane	618,650	141,595	178,655	116,720	1,290	196,205	32
33	Stevens	5,450	11,940	59,750	8,190	2,865	12,575	33
34	Thurston	17,275	7,534	43,409	14,432	5,466	6,004	34
35	Wahkiakum	1,900	80	1,880	2,495		5,545	35
36	Walla Walla	30,715	10,816	128,046	13,018		67,730	36
37	Whatcom	67,428	4,977	31,400	9,059		78,975	37
38	Whitman	14,220	7,490	216,650	27,655		130,910	38
39	Yakima	41,240	20,335	170,200	28,020		18,170	39
Totals.....		\$2,372,765	\$669,292	\$2,183,146	\$727,463	\$683,842	\$1,697,310	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		27 Donkey, and logging engines, pile drivers, hoisting engines, etc...	28 Steamboats, sailing vessels, launches, dredges, barges, fer- ries, row boats, etc...	29 Lumber (M. feet).....	30 Saw logs (M. feet).....	31 Shingles and lath (M.).	32 Sash doors, mould- ings, pillars, finish- ing lumber, etc.....
1	Adams	\$4,380	\$50	\$22,555		\$2,410	\$3,660
2	Asotin		2,085	5,710	\$150		
3	Benton		4,625	14,985		2,090	3,795
4	Chehalis		155,211	282,518	85,960	23,085	6,775
5	Chelan	8,830	38,830	67,680	91,575	2,000	2,150
6	Clallam	35,775	9,200	800		20	200
7	Clarke	65,575	24,600	15,605	4,010	640	1,670
8	Columbia			5,870		440	1,010
9	Cowlitz	59,175	16,145	3,170	115,335	3,550	
10	Douglas	1,515	2,400	300	1,965		405
11	Ferry	428	1,210	19,635	6,320		
12	Franklin		4,595	12,970		1,195	1,485
13	Garfield		63	2,340		231	188
14	Grant	21,515	2,140	12,200	50	685	325
15	Island	7,600	8,720	1,375	82,060	480	
16	Jefferson	37,325	26,280	12,500	1,400	350	
17	King		384,340	496,770	116,920	35,060	20,800
18	Kitsap	16,040	79,921	21,571	19,465	230	853
19	Kittitas	10,300	1,450	19,890	29,425	1,395	2,975
20	Klickitat	6,765	2,155	6,665	2,620	165	450
21	Lewis	96,008	80	84,975	4,160	3,165	229
22	Lincoln	33,520	1,965	29,365	48	210	2,542
23	Mason	33,370	27,808	577	16,650	2,155	250
24	Okanogan		1,305	9,410	9,085	330	1,210
25	Pacific	161,106	89,101	185,808	53,720	7,395	
26	Pend Oreille	1,320	6,088	183,665	103,017	8,975	280
27	Pierce		352,574	360,489	63,438	16,498	123,437
28	San Juan	7,655	51,090	650	1,225		
29	Skagit	134,075	44,185	94,570	24,420	12,170	330
30	Skamania	38,670	2,490	5,365	9,560	190	250
31	Snohomish	472,420	50,445	190,780	82,995	35,655	8,260
32	Spokane		6,685	241,620	41,565	4,805	19,850
33	Stevens	9,230	5,500	115,415	28,385	120	95
34	Thurston	123,182	46,337	53,576	19,316	16,391	3,111
35	Wahkiakum	59,350	23,210	200	11,200	1,600	
36	Walla Walla	650	650	18,725		2,735	2,600
37	Whatcom		93,380	83,155	64,311	20,750	890
38	Whitman	3,555		35,515			
39	Yakima	7,065		70,340	15,415	7,135	45,065
	Totals	\$1,452,019	\$2,012,178	\$2,689,244	\$1,056,285	\$214,155	\$255,121

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		33 Wood, coal, wool, hides, etc.....	34 Goods and merchandise, including fixtures and appliances used in business.....	35 Manufacturers' ma- terials and manu- factured articles, in- cluding brick, stone and building material.	36 Manufacturers' tools, implements, ma- chinery, including engines and boilers...	37 Property of banks, bankers, brokers, etc. (Not incorporated)....	38 Capital stock of incorporated banks....
1	Adams	\$4,380	\$227,925	\$11,710	\$2,020	\$5,400	\$153,686
2	Asotin		89,870	7,500	9,865	5,260	44,320
3	Benton	1,685	142,010	1,566	3,586		79,510
4	Chehalis	1,138	607,529	17,312	654,651		294,086
5	Chelan	2,780	524,200	8,560	105,380		124,598
6	Clallam	275	78,490	1,450	85,080		7,200
7	Clarke	7,775	311,005	28,960	303,675		183,100
8	Columbia	1,410	150,040		2,840		136,000
9	Cowlitz	1,000	144,885	12,300	110,170		75,398
10	Douglas	190	126,105	590	11,285		37,745
11	Ferry		109,124	2,130	138,638		19,799
12	Franklin	1,380	100,514	2,725	11,265	5,000	45,182
13	Garfield	1,251	111,777	450	1,455	51,172	
14	Grant	565	163,356	4,480	1,970	2,300	56,045
15	Island		38,180	1,000	14,410		13,620
16	Jefferson	260	73,025	52,200	90,435		53,940
17	King	143,810	9,351,244	589,450	2,464,327		3,974,405
18	Kitsap	285	106,145	18,305	183,020		47,563
19	Kittitas	14,190	338,630	59,550	115,550		100,540
20	Klickitat	2,875	96,796	5,725	20,760	16,870	32,560
21	Lewis	896	423,964	32,190	281,455	11,265	204,616
22	Lincoln	2,830	484,260	50,840	46,090	565	271,110
23	Mason	185	54,232	260	20,022		20,000
24	Okanogan	1,525	212,110	14,040	66,265		146,040
25	Pacific	483	267,527	300	396,466		164,902
26	Pend Oreille	14,782	122,960	127,903	114,417	2,700	23,925
27	Pierce	91,566	4,313,925	420,555	1,999,760		1,194,126
28	San Juan	3,515	54,125	9,540	13,465		15,100
29	Skagit	255	384,980	1,440	507,650	142,762	
30	Skamania	1,310	32,845	2,545	21,540	300	8,060
31	Snohomish	23,755	967,296	55,210	1,168,035		427,330
32	Spokane	34,680	4,976,470	123,775	673,310	200	3,234,290
33	Stevens	12,160	271,455	14,295	164,240	35	113,180
34	Thurston	5,116	296,213	112,926	268,069	6,998	155,757
35	Wahkiakum	450	25,490	1,500	27,065		2,000
36	Walla Walla	15,430	812,240	61,745	87,235	1,200	845,101
37	Whatecom	2,249	777,826	160,470	618,140	296,252	
38	Whitman		749,730		10,295		606,668
39	Yakima	12,555	841,845	13,500	25,765		413,580
	Totals.....	\$408,441	\$28,904,290	\$2,023,966	\$10,786,795	\$549,794	\$13,326,974

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES	39 Money.....	40 Stock and furniture of sample rooms, saloons, etc.....	41 Billiard and pool tables, bowling alleys, etc.....	42 Furniture and fix- tures of hotels, restaurants, lodging houses.....	43 Hay, grain and other farm products in hands of producers.....	44 Hay, grain and other farm products in warehouse, elevator or cold storage.....	
1 Adams		\$8,490	\$4,185	\$9,685	\$11,840	\$120,750	1
2 Asotin		1,080	490	1,800	1,910	7,470	2
3 Benton		600	1,015	5,550	5,005	715	3
4 Cnehalis	\$8,236	41,805	12,625	79,191	6,138	1,900	4
5 Cheban		6,550	5,800	22,980	8,830	135	5
6 Clallam		5,900	1,000	15,490		100	6
7 Clarke	88,590	5,390	4,890	14,575	4,300	1,220	7
8 Columbia		600	660	2,980	32,500	169,360	8
9 Cowitz		6,015	2,315	3,695	800	90	9
10 Douglas		2,930	525	2,955	2,825	48,080	10
11 Ferry		6,845	495	4,790		1,480	11
12 Franklin	8,035	9,135	8,225	12,065	3,235	5,150	12
13 Garfield			240	3,060	2,298	76,231	13
14 Grant	2,806	2,915	1,960	9,565	2,890	89,855	14
15 Island			890	645	3,195		15
16 Jefferson		12,650	1,125	3,110	150		16
17 King	71,510	255,275	87,485	839,990	7,300	79,290	17
18 Kitsap		7,000	1,090	8,475			18
19 Kittitas		85,575	8,465	20,420	78,235	6,410	19
20 Klickitat		230	1,345	3,055	1,275	5,525	20
21 Lewis		22,985	11,280	23,425	3,277	400	21
22 Lincoln		10,530	3,575	6,525	292,192	22,710	22
23 Mason			750	4,280	218	400	23
24 Okanogan		6,215	610	8,220	5,640	2,105	24
25 Pacific	586	15,481	2,718	11,418	189	315	25
26 Pend Oreille	2,505	5,255	1,770	7,758	3,558	2,305	26
27 Pierce	9,556	164,554	88,610	806,216	15,965	656,040	27
28 San Juan	5,779		840	2,630	725	205	28
29 Skagit		10,090	4,575	9,230	3,905	13,280	29
30 Skamania	150	1,670	440	6,095	165	160	30
31 Snohomish	8,870	80,520	14,235	80,335	4,510	38,185	31
32 Spokane	43,120	211,915	40,045	513,105	77,830	45,820	32
33 Stevens		8,600	2,160	11,360	8,980	1,370	33
34 Thurston	225	28,023	2,629	27,537	888	43	34
35 Wahkiakum		2,400	155	1,110	150		35
36 Walla Walla		19,960	3,905	35,790	175,045	157,900	36
37 Watecom	1,518	3,685	7,385	29,970	445		37
38 Whitman		11,575	6,080	24,720	94,560	136,074	38
39 Yakima		40,030	8,335	67,100	86,840	42,505	39
Totals.....	\$186,535	\$696,788	\$279,992	\$2,246,320	\$942,968	\$1,683,638	

SCHEDULE "A"—TABLE I—CONTINUED.

COUNTIES		45 Elevators, warehouse, or other improvements on lands, the title of which is vested in any R. R. Co. or other per- son, firm or company	46 Improvements on lands held under the laws of the United States or leased from the state.....	47 Property of gas, elec- tric light, power, water, telephone and other public service companies, including franchises.....	48 Fish traps and locations.....	49 Value of timber held separately from land.	50 Leaseholds.....
1	Adams	\$51,106	\$10,980	\$64,885	\$285	.....	1
2	Asotin .....	.....	5,850	41,610	.....	.....	2
3	Benton	9,255	19,050	51,550	.....	.....	3
4	Chehalis	20,655	67,870	307,841	1,876	\$96,195	4
5	Cheelan	17,510	16,815	273,262	.....	3,000	5
6	Challam	300	27,985	31,990	6,000	15,305	6
7	Clarke	4,950	6,980	315,560	.....	44,510	7
8	Columbia	19,510	5,480	53,995	.....	.....	8
9	Cowlitz	300	5,800	107,246	450	2,985	9
10	Douglas	22,155	44,665	40,060	.....	.....	10
11	Ferry	12,765	45,787	29,468	.....	1,200	11
12	Franklin	14,399	8,160	7,680	.....	.....	12
13	Garfield	17,563	6,331	19,638	.....	.....	13
14	Grant	20,165	56,890	16,555	195	.....	14
15	Island .....	.....	225	3,025	49,100	8,350	15
16	Jefferson .....	.....	6,575	44,943	1,960	28,800	16
17	King	3,985	368,060	4,223,534	.....	333,450	17
18	Kitsap	5,090	400	86,013	9,300	1,810	18
19	Kittitas	99,750	18,350	97,837	.....	30,490	19
20	Klickitat	11,885	11,485	45,640	5	12,040	20
21	Lewis	5,645	11,380	162,747	40	158,065	21
22	Lincoln	70,520	23,570	105,510	35	.....	22
23	Mason .....	.....	7,540	.....	.....	67,753	23
24	Okanogan	780	359,525	52,210	.....	.....	24
25	Pacific	2,240	3,191	55,226	21,500	110,920	25
26	Pend Oreille ..	3,065	72,186	41,352	.....	47,794	26
27	Pierce	155,845	75,070	4,100,478	.....	75,475	27
28	San Juan .....	.....	2,015	13,720	36,000	.....	28
29	Skagit	9,015	3,485	128,971	19,300	1,250	29
30	Skamania .....	.....	4,000	18,560	16,610	24,915	30
31	Snohomish	14,490	14,235	550,610	670	245,865	31
32	Spokane	406,635	48,985	2,420,015	.....	.....	32
33	Stevens	8,565	47,030	68,965	545	5,615	33
34	Thurston	4,555	17,622	152,634	.....	189,625	34
35	Wahkiakum	800	.....	2,225	17,500	13,790	35
36	Walla Walla...	49,835	7,640	188,352	.....	.....	36
37	Whatecom	54,205	.....	201,680	286,160	51,195	37
38	Whitman	187,565	39,980	120,969	.....	.....	38
39	Yakima	71,195	8,850	613,840	.....	385	39
Totals.....		\$1,835,977	\$1,967,382	\$14,867,406	\$467,591	\$1,542,372	\$158,330

SCHEDULE "A"—TABLE I—CONCLUDED.

COUNTIES	51 All other items of personal property.....	Aggregate value of personal property as equalized by county board.....	Aggregate value of exemptions.....	Aggregate value of taxable personal property as equalized by county board.....	
1 Adams	\$900,150	\$2,221,995	\$942,055	\$1,879,940	1
2 Asotin	39,770	689,835	92,700	597,135	2
3 Benton	12,925	872,180	180,600	691,580	3
4 Chehalis	180,198	4,288,706	887,063	3,401,643	4
5 Chelan	10,965	1,822,570	884,845	1,487,725	5
6 Clallam	22,124	600,480	182,015	418,465	6
7 Clarke	88,590	2,572,560	983,480	1,709,080	7
8 Columbia	10,800	1,298,815	258,490	1,089,885	8
9 Cowlitz	15,637	1,079,628	291,099	788,529	9
10 Douglas	9,190	1,210,980	437,230	773,750	10
11 Ferry	17,177	707,545	151,533	556,012	11
12 Franklin	36,397	689,839	149,510	489,829	12
13 Garfield	5	850,345	129,750	720,595	13
14 Grant	8,590	1,225,025	354,200	870,825	14
15 Island	6,820	855,745	126,740	229,005	15
16 Jefferson	24,625	666,839	92,488	574,351	16
17 King	256,540	37,448,967	7,252,582	30,196,375	17
18 Kitsap	26,230	990,155	226,046	668,509	18
19 Kittitas	51,595	2,144,502	374,890	1,769,612	19
20 Klickitat	13,120	774,080	129,760	644,320	20
21 Lewis	74,558	2,965,103	962,913	2,012,190	21
22 Lincoln	2,680	3,222,484	669,383	2,553,101	22
23 Mason	88,881	487,359	109,183	378,176	23
24 Okanogan	9,325	1,855,855	512,325	1,343,530	24
25 Pacific	188,146	1,982,369	98,700	1,883,669	25
26 Pend Oreille	19,197	1,076,789	151,536	925,253	26
27 Pierce	497,889	21,471,248	3,967,531	17,513,717	27
28 San Juan	20	435,320	128,615	307,005	28
29 Skagit	7,255	2,208,843	273,000	1,930,843	29
30 Skamania	8,900	322,006	81,990	240,115	30
31 Snohomish	66,156	6,825,790	1,610,105	5,215,685	31
32 Spokane	21,496	21,268,735	5,811,990	15,956,805	32
33 Stevens	376,325	2,108,725	660,135	1,466,590	33
34 Thurston	84,325	2,389,574	570,563	1,819,011	34
35 Wahkiakum	150,180	428,232	88,966	369,276	35
36 Walla Walla	62,317	4,132,993	408,200	3,729,793	36
37 Whatcom	151,030	3,746,684	378,550	3,368,134	37
38 Whitman	21,225	5,102,912	1,282,310	3,820,602	38
39 Yakima	68,460	5,591,780	1,975,195	3,616,585	39
Totals.....	\$2,848,841	\$149,973,181	\$32,023,661	\$117,949,520	

SCHEDULE "A"—TABLE II.

Abstract of Assessment of All Personal Property in the State of Washington for the Year 1912.

No. of item	DESCRIPTION OF PROPERTY	Number	Value	Average value
1	Horses: { One year old.....	27,895	\$454,888	\$16 81
	{ Two years old.....	24,915	637,781	25 60
	{ Three years old and over.....	44,124	1,515,848	34 34
	{ Work horses.....	155,154	8,514,849	54 52
2	{ Stallions.....	1,049	237,261	226 83
	Mules and asses.....	12,121	652,792	53 96
3	Stock Cattle: { Yearlings.....	51,829	405,857	7 91
	{ Two years old.....	36,088	475,015	13 18
4	{ Three years old and over.....	35,556	654,962	18 42
5	Milch Cows.....	141,573	3,352,472	23 08
6	Bulls, kept for breeding purposes.....	4,664	106,085	23 16
7	Stock Sheep and Goats.....	409,336	750,005	1 88
8	Sheep—Bucks kept for breeding purposes.....	10,905	26,545	2 42
9	Hogs.....	108,598	456,629	4 20
10	Poultry.....		467,846	.....
11	Drays, Trucks, Wagons and Sleighs.....	65,218	1,434,968	2 00
12	Carriages, Cabs, Hacks, Buggies and Cutters.....	40,708	805,258	19 78
13	Bicycles.....	4,840	76,606	15 88
14	Automobiles.....	6,721	2,922,871	434 99
15	Watches.....	40,841	411,878	10 21
16	Organs and Melodeons.....	11,972	235,048	19 63
17	Pianos, Automatic and Electric Pianos and Orchestrions.....	46,556	4,726,581	101 52
18	Band Instruments, Violins, Phonographs and Musical Boxes.....		253,391	.....
19	Sewing Machines.....	94,126	927,866	9 86
20	Household Furniture, including clocks, rugs, gold and silver plate, paintings, statuary, engravings, etc.....		16,953,471	.....
21	Libraries, Books, scientific Instruments, etc.....		813,816	.....
22	Office Furniture, Safes, Typewriters, Adding Machines, Cash Registers, etc.....		2,372,765	.....
23	Diamonds, Jewelry, Firearms, Clothing, etc.....		639,292	.....
24	Agricultural Implements, Machinery and Harness.....		2,183,146	.....
25	Mechanics' Tools and Implements.....		727,463	.....
26	Royalties, Patent Rights, Annuities, etc.....		888,842	.....
27	Threshing Machines, Hay Presses, Traction Engines, etc.....		1,697,310	.....
28	Donkey and Logging Engines, Pile Drivers, Hoisting Engines, etc.....		1,452,019	.....
29	Steamboats, Sailing Vessels, Launches, Dredges, Barges, Ferries, Row Boats, etc.....		2,012,178	.....
30	Lumber (M. feet).....		2,689,244	.....
31	Saw Logs (M. feet).....		1,066,285	.....
32	Shingles and Lath (M.).....		214,155	.....
33	Sash, Doors, Mouldings, Pillars, Finishing Lumber, etc.....		255,121	.....
34	Wood, Coal, Wool, Hides, etc.....		408,441	.....
35	Goods and Merchandise, including fixtures and appliances used in business.....		28,904,290	.....
36	Manufacturers' Materials and Manufactured Articles, including brick, stone, building material, etc.....		2,023,966	.....
37	Manufacturers' Tools, Implements and Ma- chinery, including engines and boilers.....		10,786,795	.....
38	Property of Banks, Bankers, Brokers, etc. (not incorporated).....		549,794	.....
39	Capital Stock of Incorporated Banks.....		18,326,974	.....
40	Money.....		186,585	.....
41	Stock and Furniture of Sample Rooms, Sa- loons, etc.....		996,783	.....
	Billiard and Pool Tables, Bowling Alleys, etc.....		279,992	.....

SCHEDULE "A"—TABLE II—CONCLUDED.

No. of item	DESCRIPTION OF PROPERTY	Number	Value	Average value
42	Furniture and Fixtures of Hotels, Restaurants, Lodging Houses		\$2,246,320	
43	Hay, Grain and other farm products in hands of producers		942,968	
44	Hay, Grain and other farm products in Ware- house, Elevator or Cold Storage.....		1,688,668	
45	Elevators, Warehouses, or other improvements on lands, the title of which is vested in any railroad company, or other person, firm or corporation		1,335,977	
46	Improvements on lands held under the laws of the United States, or leased from the state...		1,967,382	
47	Property of Gas, Electric Light, Power, Water, Telephone and other public service concerns, including franchises		14,867,406	
48	Fish Traps and Locations.....		467,591	
49	Value of timber held separately from land....		1,542,372	
50	Leaseholds		158,330	
51	All other items of personal property.....		2,848,341	
	Aggregate value of personal property as equal- ized by county board.....		\$149,973,181	
	Aggregate value of exemptions under section 5 of law		32,023,661	
	Aggregate value of taxable property as equal- ized		\$117,949,520	

**SCHEDULE "B"—Abstract of assessment of Real Property
in the State of Washington, as returned by the County
Boards, for the year 1912.**

TABLE I.

COUNTIES	Total number of acres of land, exclu- sive of town and city lots	Number of acres fenced	Number of acres of timber lands	Valuation of timber lands as equalized by countyboard	
				Average value per acre	Total value
1 Adams	1,083,330	965,489	.....	.....	.....
2 Asotin	224,460	175,000	.....	.....	.....
3 Benton	779,592	95,021	.....	.....	.....
4 Chehalis	821,723	.....	492,184	\$31 04	\$15,718,118
5 Chelan	460,347	79,629	58,836	5 96	347,685
6 Clallam	522,130	15,722	372,051	24 05	8,949,825
7 Clarke	368,041	128,117	30,147	16 53	498,190
8 Columbia	354,063	181,113	.....	.....	.....
9 Cowlitz	616,239	46,014	292,206	13 70	4,002,015
10 Douglas	815,402	794,704	.....	.....	.....
11 Ferry	124,538	25,319	57,886	5 09	286,692
12 Franklin	636,413	.....	.....	.....	.....
13 Garfield	320,915	331,582	.....	.....	.....
14 Grant	1,272,982	641,806	.....	.....	.....
15 Island	120,539	13,847	8,218	19 71	162,000
16 Jefferson	274,781	6,952	175,960	13 04	3,174,825
17 King	769,232	.....	265,525	13 95	5,082,390
18 Kitsap	225,271	21,918	45,896	13 90	638,085
19 Kittitas	689,306	195,820	240,411	4 17	1,002,115
20 Klickitat	868,351	420,120	194,123	5 70	1,106,240
21 Lewis	917,266	93,399	482,894	17 33	8,367,221
22 Lincoln	1,302,223	1,300,000	29,000	2 97	86,188
23 Mason	409,089	.....	191,365	22 97	4,395,345
24 Okanogan	433,547	171,800	2,454	6 27	15,380
25 Pacific	525,795	18,560	343,027	27 02	9,473,185
26 Pend Oreille	411,295	22,662	262,261	7 65	2,006,611
27 Pierce	651,740	.....	328,710	22 32	7,337,685
28 San Juan	98,717	.....	.....	.....	k 13,377
29 Skagit	517,469	.....	249,776	11 63	2,905,845
30 Skamania	212,359	5,775	124,766	13 42	1,674,390
31 Snohomish	566,363	39,320	209,109	26 43	5,526,750
32 Spokane	968,732	642,766	105,515	6 52	688,125
33 Stevens	897,972	176,650	187,784	4 99	937,631
34 Thurston	430,271	85,751	191,014	20 15	3,849,407
35 Wahkiakum	150,340	7,000	66,170	15 92	1,068,663
36 Walla Walla	738,574	704,291	.....	.....	.....
37 Whatcom	396,972	(l)	(l)	(l) .....	.....
38 Whitman	1,239,008	1,224,162	.....	.....	.....
39 Yakima	727,287	304,913	.....	.....	92,475
Totals.....	22,965,676	.....	.....	.....	\$89,379,888

k—Value of oyster and tide lands.

l—Unable to segregate.

SCHEDULE "B"—CONTINUED.

COUNTIES	Number of acres of other unimproved lands	Valuation of other unimproved lands as equalized by county board		Number of acres of improved lands	Valuation of improved lands as equalized by county board	
		Average value per acre	Total value		Average value per acre	Total value
1 Adams	291,070	\$8 42	a \$1,084,490	792,810	\$12 32	\$9,763,565
2 Asotin	141,240	3 00	423,720	88,230	22 82	1,899,200
3 Benton	555,269	6 84	3,799,620	224,323	13 96	3,131,340
4 Chehalis	306,881	5 69	1,710,227	23,706	54 22	1,285,485
5 Chelan	359,490	3 42	1,230,702	42,581	121 21	5,161,184
6 Clallam	140,807	9 96	978,080	15,272	30 91	472,060
7 Clarke	273,666	8 73	2,388,365	61,228	34 40	2,106,445
8 Columbia	172,950	2 96	506,115	181,113	23 51	4,258,120
9 Cowlitz	308,375	3 82	1,023,191	15,666	35 62	557,666
10 Douglas	833,474	3 80	1,000,445	481,928	11 24	5,415,690
11 Ferry	56,939	9 67	550,391	10,213	15 60	1,168,180
12 Franklin	302,502	3 73	1,127,947	333,911	4 54	1,515,583
13 Garfield	172,629	2 96	506,445	143,286	16 10	2,386,910
14 Grant	781,233	3 74	2,923,460	491,699	10 08	4,955,685
15 Island	101,441	6 44	653,260	10,880	33 41	363,545
16 Jefferson	91,459	6 87	623,325	c 7,342	42 88	d 258,510
17 King	427,587	13 52	7,918,910	76,120	175 87	13,349,485
18 Kittap	168,735	11 87	1,918,698	10,640	89 57	421,045
19 Kittitas	373,297	2 73	1,017,587	67,966	44 07	2,994,600
20 Kittitas (Coal)	7,644	184 62	1,029,060	.....	.....	.....
21 Klickitat	506,740	4 48	2,239,218	167,488	14 25	2,897,170
22 Lewis	377,713	4 98	1,879,945	56,669	30 40	1,732,623
23 Lincoln	497,253	1 88	e 1,004,508	775,970	16 85	13,072,760
24 Mason	207,510	3 84	796,245	10,214	18 92	193,362
25 Okanogan	351,167	6 30	f 2,349,398	79,928	19 72	1,576,077
26 Pacific	173,419	3 01	g 1,414,408	9,349	45 09	h 736,362
27 Pend Oreille	135,069	3 10	419,022	13,965	18 91	i 264,042
28 Pierce	273,755	18 59	i 5,069,418	49,275	189 58	j 6,727,383
29 San Juan	85,109	2 50	212,746	13,008	36 19	492,329
30 Skagit	210,959	6 19	1,305,875	56,734	62 97	8,005,060
31 Skamania	82,108	3 67	711,718	5,485	33 82	210,162
32 Snohomish	322,736	6 06	1,967,175	34,518	123 22	4,253,415
33 Spokane	520,894	5 08	2,648,060	362,323	24 01	8,608,445
34 Stevens	622,968	3 18	1,961,296	8,722	17 66	1,540,232
35 Thurston	212,018	3 08	1,714,054	27,239	23 94	662,182
36 Wahkiakum	73,338	2 74	200,800	3,777	11 99	45,272
37 Walla Walla	214,903	4 29	921,925	523,671	20 77	10,875,335
38 Whatcom	(1)	(1)	(1)	(1)	(1)	(1) 8,929,385
39 Whitman	288,162	3 96	1,146,645	950,846	19 43	18,473,335
40 Yakima	562,020	3 66	2,059,185	165,267	92 77	15,881,685
Totals .....	.....	.....	\$62,568,084	.....	.....	\$159,642,119

a—Includes \$39,515, value of right-of-way not in operation.

b—Includes \$3,881, value of Belcher Mountain Railway.

c—Includes 2,669 acres of oyster and tide lands.

d—Includes \$59,665, value of oyster and tide lands.

e—Includes \$67,719, value of right-of-way not in operation.

f—Includes \$136,260, value of right-of-way not in operation.

g—Includes \$25,420, value of land reservations.

h—Includes \$304,827, value of oyster and tide lands.

i—Includes \$331,495, value of coal lands.

j—Includes \$20,303, value of right-of-way not in operation.

l—Unable to segregate.

SCHEDULE "B"—CONCLUDED.

COUNTIES		Valuation of improvements on land as equalized by county board		Valuation of city and town lots exclusive of improvements as equalized by county board	Valuation of improvements on city and town lots as equalized by county board	Aggregate valuation of all real property including improvements except railroad and telegraph lines as equalized by county board	
		Average value per acre	Total value				
1	Adams	\$0 89	\$708,885	\$330,980	\$721,930	\$12,609,850	1
2	Asotin	3 74	311,620	390,340	310,845	3,335,725	2
3	Benton	1 56	350,620	640,910	466,935	8,389,425	3
4	Chehalis	26 48	627,745	4,679,205	2,008,395	26,629,175	4
5	Chelan	13 50	574,845	2,420,068	1,074,580	10,806,982	5
6	Clallam	2 95	151,966	1,127,968	215,060	11,894,508	6
7	Clarke	10 59	648,350	2,604,645	1,343,335	9,679,330	7
8	Columbia	1 57	233,790	232,760	501,455	5,782,260	8
9	Cowlitz	18 01	282,018	482,676	355,217	6,702,788	9
10	Douglas	0 95	455,645	169,217	227,400	7,868,897	10
11	Ferry	9 11	98,065	130,802	131,818	1,400,948	11
12	Franklin	0 30	99,627	1,068,784	345,355	4,127,246	12
13	Garfield	1 51	223,630	170,500	246,870	3,533,355	13
14	Grant	0 78	383,680	242,694	261,470	3,766,989	14
15	Island	11 94	129,985	62,705	55,490	1,426,985	15
16	Jefferson	46 59	216,315	805,927	520,945	5,604,847	16
17	King	33 71	2,566,120	130,553,187	43,174,890	202,594,982	17
18	Kitsap	50 51	537,460	1,059,401	383,845	4,958,534	18
19	Kittitas	7 71	524,155	1,100,516	1,289,605	8,967,608	19
20	Klickitat	2 70	452,537	521,460	366,300	7,073,425	20
21	Lewis	9 49	587,718	1,702,455	1,295,015	15,504,977	21
22	Lincoln	1 23	902,749	336,588	1,106,495	16,651,283	22
23	Mason	9 36	95,565	87,521	114,396	5,682,333	23
24	Okanogan	8 92	313,440	398,610	267,505	4,920,410	24
25	Pacific	48 39	452,485	1,515,159	1,604,198	15,135,690	25
26	Pend Oreille	18 01	251,555	291,643	264,507	3,497,389	26
27	Pierce	49 26	2,378,145	43,535,040	10,027,555	81,086,231	27
28	San Juan	20 88	234,105	41,120	49,035	1,062,912	28
29	Skagit	10 96	622,785	1,063,810	785,015	9,388,900	29
30	Skamania	23 41	123,400	25,045	89,605	2,739,310	30
31	Snohomish	38 08	1,814,540	7,409,535	4,163,730	24,625,145	31
32	Spokane	5 50	1,993,915	46,063,065	29,874,915	89,886,515	32
33	Stevens	7 61	663,406	533,621	440,122	6,086,323	33
34	Thurston	22 83	691,764	1,416,140	1,017,080	9,269,567	34
35	Wahkiakum	39 64	149,705	43,088	46,105	1,548,633	35
36	Walla Walla	2 10	1,066,975	4,702,905	3,375,145	20,974,735	36
37	Whatecom	(1)	(1)	5,459,911	3,290,491	17,679,787	37
38	Whitman	1 30	1,233,965	1,825,665	2,126,510	24,310,710	38
39	Yakima	12 55	2,074,240	4,444,940	3,548,720	27,561,195	39
Totals.....			\$24,834,424	\$269,335,554	\$128,991,331	\$729,751,400	

1—Unable to segregate.

SCHEDULE "C"—Abstract of Assessment of the Operating Property of Railroads, Electric Railways and Telegraph Lines in the State of Washington, as revised, corrected and equalized by the State Board of Equalization for the year 1912.

TABLE I—STEAM RAILROADS.

BAKER RIVER & SHUKSAN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Skagit	Main Line	31.02	1.900	\$9,612 41	\$2,051 17	\$3,898	\$3,051 88	\$5,798	\$1,730	\$13,862	\$5,697
	Main Track .....	.....	0.330	1,522 49	410 23	135	610 88	292	62	638	197
	Sidings .....	.....	2.290	.....	.....	\$4,033	.....	\$6,000	.....	\$19,000	\$5,894
	Totals .....	.....								

BELLINGHAM BAY & BRITISH COLUMBIA RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Whatcom...	Main Line	37.03	23.068	\$22,078 83	\$5,175 79	\$188,763	\$4,220 30	\$97,438	\$1,562 78	\$907,194	\$294,844
	Main Track .....	.....	8.134	4,415 77	1,035 16	13,300	844 06	6,866	312 56	42,784	15,843
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	62.796	.....	.....	\$398,078	.....	\$190,000	.....	\$1,184,000	\$438,435

BELLINGHAM TERMINALS & RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Whatcom...	Main Line	37.08	5.809	\$31,682 58	\$11,720 86	\$38,087				\$183,870	\$38,087
	Main Track		2.548	6,380 52	2,344 19	5,973				16,130	5,973
	Totals		8.357			\$74,060				\$200,000	\$74,060

BLACK HILLS & NORTHWESTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Ohehalls....	Main Line	39.26	0.500	\$7,682 58	\$2,016 18	\$1,508					
	Main Track							\$1,064	\$228 14	\$4,806	\$1,922
Thurston....	Main Line	48.43	11.500	\$7,682 58	\$2,326 54	\$33,870				\$112,408	\$48,905
	Main Track		4.000	1,586 92	667 31	2,670		\$24,258	\$216 10	7,584	3,408
	Sidings							1,688	188 22		
Totals.....	Totals		15.500			\$41,040		\$25,946		\$120,442	\$52,308
	Main Line										
	Main Track										
Totals.....	Main Line		12.000	\$7,682 58		\$39,878		\$25,312		\$117,508	\$50,897
	Main Track		4.000	1,586 92		2,670		1,688		7,584	3,408
	Sidings										
Totals.....	Totals		16.000			\$42,548		\$27,000		\$125,387	\$54,290

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

BLAKELY RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value
Mason.....	Main Line	44.27	26.46	\$7,024 11	\$185,838	\$8,109 57	\$82,280	\$1,050 00	\$27,733	\$12,800	\$213,641	\$94,580
	Main Track .....	.....	3.00	3,512 00	10,536	1,554 76	4,064	210 00	630	278	11,166	4,942
	Sidings .....	.....									
	Totals .....	.....	29.46		\$196,374	\$86,944			\$28,413	\$12,578	\$224,807	\$99,522

CENTRALIA EASTERN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACT	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracts				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per actual value	Equalized rate per mille	Actual value	Equalized value	Rate per actual value	Actual value	Equalized rate per mille	Equalized value		
Lewis.....	Main Line	38.11	7.506	\$7,395.87	\$2,514.76	\$55,438	\$566.82	\$4,254	\$1,021	\$59,692	\$23,748		
	Main Track .....	.....	1.067	1,477.17	562.95	1,576	113.96	121	46	1,697	647	
	Totals	8.573	\$57,014	\$4,375	\$1,667	\$61,389	\$23,395	
Thurston.....	Main Line	43.43	1.511	\$7,395.87	\$3,207.68	\$11,160	\$566.82	\$867	\$372	\$12,017	\$5,219		
	Main Track .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	Main Line— Main Track .....	.....	9.017	\$7,395.87	.....	\$96,598	\$566.82	\$5,111	\$1,093	\$71,709	\$27,967
	Sidings .....	.....	1.067	1,477.17	.....	1,576	113.96	121	46	1,697	647
	Totals	10.084	\$98,174	\$5,232	\$2,039	\$73,406	\$28,614	

COLUMBIA & PUGET SOUND RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
King.....	Main Line	46.82	38.645	\$97,028.75	\$2,255,182	\$31,382.86	\$1,065,876	\$5,602.72	\$188,504	\$2,623.19	\$98,258	\$2,443,686	\$1,144,134
	Main Track .....	.....	10.197	20,108.63	206,048	9,414.89	96,003	1,680.82	17,139	796.96	8,024	222,187	104,027
	Sidings .....	.....	18.082	13,405.75	242,408	6,276.87	113,468	1,120.54	20,282	624.64	9,457	282,665	122,960
	Branch Lines—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track .....	.....	21.887	45,568.68	940,517	20,398.86	440,350	3,641.77	78,615	1,705.06	36,808	1,019,182	477,158
	Sidings .....	.....	7.205	6,702.88	48,294	3,158.29	22,612	560.27	4,086	292.82	1,889	52,380	24,501
	Totals .....	.....	90.716	.....	\$3,691,444	.....	\$1,728,384	.....	\$308,556	.....	\$144,466	\$4,000,000	\$1,872,800

CANADIAN PACIFIC RAILWAY (Equipment only).

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
King.....	On line N. P. Ry.)	46.82	20.000	.....	.....	.....	.....	.....	\$23,167	.....	\$10,847	\$23,167	\$10,847
	On line N. P. Ry.)	81.02	23.700	.....	.....	.....	.....	.....	34,402	.....	10,672	34,402	10,672
	On line N. P. Ry.)	39.35	41.700	.....	.....	.....	.....	.....	48,802	.....	19,007	48,802	19,007
	On line N. P. Ry.)	87.08	28.600	.....	.....	.....	.....	.....	33,129	.....	12,268	33,129	12,268
	Totals .....	.....	120.000	.....	.....	.....	.....	.....	\$139,000	.....	\$62,794	\$139,000	\$62,794

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.
CHICAGO, MILWAUKEE & PUGET SOUND RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value
Adams.....	Main Line.....	41.16								
	Main Track.....		74.110	\$94,186 25	\$6,228,969	\$84,660 66	\$2,567,960	\$10,451 33	\$7,013,517	\$2,886,764
	Sidings.....		16.725	16,887 06	281,600	6,890 13	115,906	2,090 27	316,560	180,296
	Warden Branch—									
	Main Track.....		29.695	10,139 57	300,061	4,173 45	123,513	1,101 71	332,086	186,963
Grant.....	Sidings.....		2.486	2,027 91	5,041	834 69	2,075	220 34	5,599	2,300
	Totals.....		122.916		\$6,825,661		\$2,809,454		\$7,668,352	\$3,156,298
	Main Line.....	35.07								
	Main Track.....		96.660	\$94,186 25	\$3,096,231	\$93,923 77	\$1,062,341	\$10,451 33	\$3,499,377	\$1,216,710
	Sidings.....		5.745	16,887 06	96,729	5,904 75	33,923	2,090 27	108,788	38,135
King..	Warden Branch—									
	Main Track.....		17.692	10,139 57	178,375	\$,555 95	62,556	1,101 71	19,381	69,353
	Sidings.....		0.668	2,027 91	1,208	711 19	422	220 34	1,834	468
	Totals.....		60.690		\$3,362,538		\$1,179,242		\$8,777,206	\$1,824,666
	Main Line.....	46.82								
Kittitas.....	Main Track.....		54.709	\$94,186 25	\$4,605,691	\$93,415 53	\$2,156,385	\$10,451 33	\$5,717,478	\$2,424,098
	Sidings.....		41.797	16,887 06	708,738	7,858 11	829,480	2,090 27	40,905	791,106
	White River Branch—									
	Main Track.....		13.737	10,139 57	139,287	4,747 35	65,214	1,101 71	15,134	72,500
	Sidings.....		2.192	2,027 91	4,445	949 47	2,061	220 34	4,827	2,807
Totals.....	Everett Branch—									
	Main Track.....		34.060	10,139 57	345,354	4,747 35	167,095	1,101 71	37,624	179,264
	Sidings.....		2.662	2,027 91	5,337	949 47	2,498	220 34	5,917	2,769
	Totals.....		149.127		\$5,308,862		\$2,717,363		\$6,516,721	\$3,631,128
	Main Line.....	33.09								
Totals.....	Main Track.....		91.480	\$94,186 25	\$7,697,067	\$97,850 90	\$2,546,956	\$10,451 33	\$8,662,622	\$2,863,192
	Sidings.....		22.251	16,887 06	374,641	5,571 88	128,969	2,090 27	46,511	421,152
	Totals.....		113.631		\$8,071,698		\$2,670,925		\$9,073,774	\$3,002,512

Pierce.....	51.38	13 000	\$84,135 25	\$1,065,166	\$43,254 35	\$562,696	\$10,451 33	\$185,951	\$5,309 89	\$29,857	\$1,231,127	\$282,553
Main Line.....	.....	25 982	16,837 05	437,460	8,650 88	224,767	2,000 27	54,300	1,073 97	27,904	491,769	282,671
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grays Hbr. B'ch.....	.....	0.880	26,587 68	23,353	13,635 06	11,969	2,155 62	1,397	1,107 56	975	25,250	12,974
Main Track.....	.....	0.408	5,307 54	2,165	2,727 01	1,112	576 63	235	221 51	120	2,400	1,232
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	40 279	.....	\$1,558,144	.....	\$800,574	.....	\$102,402	.....	\$68,856	\$1,750,546	\$399,430
Everett Branch.....	39.35	20 878	\$10,139 57	\$211,694	\$3,989 22	\$33,302	\$1,101 71	\$23,002	\$433 52	\$9,051	\$234,696	\$92,853
Main Track.....	.....	13 778	2,027 91	27,941	797 96	10,994	220 34	3,066	86 70	1,195	30,977	12,189
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	34 656	.....	\$239,635	.....	\$94,296	.....	\$26,068	.....	\$10,246	\$265,673	\$104,542
Spokane.....	42.16	6 660	\$84,135 25	\$500,674	\$32,986 94	\$236,380	\$10,451 33	\$69,606	\$4,406 25	\$29,346	\$380,250	\$265,726
Main Line.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grays Hbr. B'ch.....	43.43	32 352	\$26,587 68	\$353,547	\$11,525 51	\$372,867	\$2,155 62	\$69,739	\$389 19	\$30,236	\$928,296	\$403,155
Main Track.....	.....	12 723	5,307 54	67,628	2,305 66	29,827	576 63	7,336	187 23	8,188	74,864	32,513
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	45 075	.....	\$926,075	.....	\$402,194	.....	\$77,075	.....	\$33,474	\$1,008,150	\$435,668
Whitman.....	40.36	58 550	\$84,135 25	\$4,929,046	\$23,977 17	\$1,989,363	\$10,451 33	\$611,925	\$4,218 16	\$246,373	\$5,540,971	\$2,236,336
Main Line.....	.....	15 770	16,837 05	265,820	6,793 44	107,164	2,000 27	82,963	843 63	13,894	298,453	120,468
Main Track.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	74 320	.....	\$5,194,566	.....	\$2,096,527	.....	\$644,888	.....	\$260,277	\$5,889,454	\$2,356,804
Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Main Line.....	.....	335 128	\$84,135 25	\$28,212 834	.....	\$11,142,061	\$10,451 33	\$3,502,533	.....	\$1,385,238	\$31,715,307	\$12,525,334
Main Track.....	.....	158 270	16,837 05	2,159,668	.....	985,219	2,000 27	268,119	.....	116,106	2,427,807	1,051,825
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Warden Branch.....	.....	47 187	10,139 57	478,456	.....	186,069	1,101 71	51,966	.....	20,217	530,442	206,286
Main Track.....	.....	3 079	2,027 91	6,244	.....	2,497	220 34	679	.....	271	6,923	2,768
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
White River B'ch.....	.....	13 737	10,139 57	189,287	.....	65,214	1,101 74	15,134	.....	7,086	154,421	72,300
Main Line.....	.....	2 192	2,027 91	4,445	.....	2,061	220 34	482	.....	226	4,927	2,307
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Everett Branch.....	.....	54 988	10,139 57	557,048	.....	244,997	1,101 74	60,526	.....	26,620	617,574	271,617
Main Track.....	.....	16 410	2,027 91	83,278	.....	13,492	220 34	3,516	.....	1,466	86,894	14,958
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grays Hbr. B'ch.....	.....	33 232	26,587 68	551,900	.....	334,866	2,155 62	71,636	.....	31,293	953,536	416,129
Main Line.....	.....	13 131	5,307 54	69,668	.....	30,439	576 63	7,571	.....	8,306	77,264	33,745
Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	647 304	.....	\$32,542,573	.....	\$13,006,955	.....	\$3,982,265	.....	\$1,669,514	\$36,525,155	\$14,598,799

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.
CHICAGO, MILWAUKEE & PUGET SOUND RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value	
EQUIPMENT OVER FOREIGN LINES														
Chehalis.....	On line of Nor. Pac. Ry.	39.26												
	Main Track		6.351										\$5,400	\$5,400
	Sidings		8.455										1,914	1,914
	On line of O.-W. R. R. & N. Co.—													
	Main Track		39.257										84,693	84,693
	Sidings		9.682										2,194	2,194
	Totals		68.785										\$92,731	\$92,731
King.....	On line of Seattle Southeastern	46.82												
	Main Track		2.800										\$11,254	\$11,254
	On line of W. R. Lbr. Co's Log.R.R.													
	Main Track		1.900										9,297	9,297
	On line of Col. & P. S. R. R.—													
	Main Track		20.383										99,496	99,496
	Sidings		8.068										7,867	7,867
	On line of O.-W. R. R. & N. Co.—													
	Main Track		3.130										15,316	15,316
	Totals		35.701										\$143,230	\$143,230
Pierce.....	On line of Tacoma Eastern	51.38												
	Main Track		26.227										\$140,836	\$140,836
	Sidings		9.566										10,586	10,586
	Totals		36.092										\$151,451	\$151,451
													\$294,728	\$294,728

Thurston.....	On line of O. & W. R. & N. Co.....	49.43	1.644	.....	.....	.....	\$2,155 62	\$3,544 306	\$995 19	\$1,589 133	\$3,544 306	\$1,589 133
	Main Track .....	.....	0.590	.....	.....	.....	576 63	.....	.....	.....	.....	.....
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Totals .....	.....	2.174	.....	.....	.....	.....	\$3,560	.....	\$1,672	\$3,560	\$1,672
	Main Track .....	.....	101.172	.....	.....	.....	.....	\$935 143	.....	\$316 891	\$935 143	\$316 891
	Sidings .....	.....	36.580	.....	.....	.....	.....	43,198	.....	22,708	43,198	22,708
Totals	Totals .....	.....	137.762	.....	.....	.....	.....	\$718,336	.....	\$339,064	\$718,336	\$339,064
RECAPITULATION												
Tracks and equipment.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equipment only over foreign lines .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand totals .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

EVERETT & CHERRY VALLEY TRACTION.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
King.....	Main Line	46.82	11.751	\$10,139 87	\$119,150	\$4,747 35	.....	.....	.....	\$119,150	\$55,798
	Main Track .....	.....	1.767	2,027 91	3,558	949 47	.....	.....	.....	3,558	1,078
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Totals .....	.....	13.518	.....	\$122,708	\$57,464	.....	.....	.....	\$122,708	\$57,464
Snohomish..	Main Line	39.35	5.970	\$10,139 87	\$60,533	\$3,689 92	.....	.....	.....	\$60,533	\$23,890
	Main Track .....	.....	0.468	2,027 91	969	797 98	.....	.....	.....	949	373
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Totals .....	.....	6.438	.....	\$61,492	\$24,186	.....	.....	.....	\$61,492	\$24,186
Totals.....	Main Line.....	.....	17.721	\$10,139 87	\$179,683	\$79,006	.....	.....	.....	\$179,683	\$79,006
	Main Track .....	.....	2.235	2,027 91	4,526	2,051	.....	.....	.....	4,526	2,051
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	Totals .....	.....	19.956	.....	\$184,215	\$81,057	.....	.....	.....	\$184,215	\$81,057

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

GREAT NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Chelan.....	Main Line	35.38										
	Main Track	64.769	\$98,189 87	\$6,227,217	\$34,550 24	\$2,237,439	\$10,673 64	\$691,214	\$248,868	\$6,918,431	\$2,486,792	
	Sidings	31.252	19,231 97	601,088	6,910 06	216,958	2,134 73	66,715	767 01	667,788	239,924	
	Totals		96,011	\$6,828,256		\$2,453,392		\$757,929		\$7,586,184	\$2,726,716	
Douglas.....	Main Line	39.02										
	Main Track	15.005	\$96,159 87	\$1,448,648	\$37,821 53	\$665,262	\$10,673 64	\$160,798	\$62,743	\$1,609,446	\$628,006	
	Sidings	2.458	19,231 97	47,272	7,594 31	18,446	2,134 73	6,247	835 97	52,519	20,438	
	Branch Lines—											
	Main Track	60.567	28,847 96	1,747,234	11,256 47	681,771	3,202 09	193,941	1,249 46	1,941,176	757,447	
	Sidings	6.654	9,615 99	54,389	3,752 16	21,214	1,037 36	6,085	416 43	60,404	23,669	
	Totals		88,744	\$3,297,623		\$1,296,693		\$666,021		\$3,663,544	\$1,429,514	
Ferry.....	Branch Lines	45.18										
	Main Track	98.679	\$28,847 96	\$1,851,249	\$13,033 51	\$896,125	\$3,202 09	\$219,216	\$99,385	\$2,201,165	\$964,436	
	Sidings	19.337	9,615 99	186,176	4,344 50	58,662	1,037 36	20,554	438 23	206,729	92,948	
	Totals		87,966	\$2,166,424		\$973,790		\$240,470		\$2,466,894	\$1,067,454	
Grant.....	Main Line	35.07										
	Main Track	97.590	\$96,189 87	\$5,534,992	\$33,723 27	\$1,941,111	\$10,673 64	\$514,374	\$215,461	\$6,149,336	\$2,156,672	
	Sidings	16.212	19,231 97	311,789	6,744 65	109,346	2,134 73	34,006	749 65	346,397	121,482	
	Totals		73,772	\$5,846,781		\$2,050,456		\$648,382		\$6,496,738	\$2,278,054	
King.....	Main Line	46.28										
	Main Track	45.528	\$96,189 87	\$4,406,553	\$45,022 06	\$2,092,821	\$10,673 64	\$486,044	\$4,997 40	\$4,894,597	\$2,291,791	
	2d Main Track	9.687	28,847 96	288,777	13,506 61	132,964	3,202 09	1,499 22	11,776	315,276	147,612	
	Sidings	44.443	19,231 97	854,707	9,004 41	400,174	2,134 73	94,572	999 45	949,579	444,568	
	Totals		100,097	\$5,544,337		\$2,555,959		\$616,415		\$6,150,792	\$2,838,968	

Lincoln.....	39.01	Main Line.....	64.087	\$94,159 87	\$0,162,598	\$37,511 97	\$2,404,029	\$824,041	\$4,163 79	\$296,844	\$0,346,680	\$2,670,873
		Main Track.....	12.546	19,231 97	241,284	7,502 39	94,125	20,782	832 76	10,448	268,086	\$2,104,573
		Sidings.....										
		Totals.....	76.633		\$0,408,882		\$2,498,154	\$710,823		\$277,292	\$7,114,766	\$2,775,446
Okanogan....	42.61	Branch Line.....	48.430	\$28,847 96	\$1,397,107	\$12,292 12	\$956,807	\$156,077	\$1,864 41	\$96,078	\$1,562,184	\$961,386
		Main Track.....	9.787	9,615 99	94,112	4,097 37	40,101	10,446	454 80	4,451	104,568	44,562
		Sidings.....										
		Totals.....	58.217		\$1,491,219		\$935,408	\$165,523		\$70,529	\$1,656,742	\$705,937
Pend Oreille.	40.60	Main Line.....	14.787	\$96,159 87	\$1,421,916	\$39,040 91	\$377,298	\$157,831	\$4,333 50	\$64,079	\$1,579,747	\$641,377
		Main Track.....	4.323	19,231 97	88,140	7,808 18	33,755	9,229	866 70	3,747	92,868	37,902
		Sidings.....										
		Totals.....	19.110		\$1,505,056		\$611,053	\$167,060		\$67,826	\$1,672,115	\$678,279
Pierce.....	51.38	Main Line.....	8.392	\$19,231 97	\$65,235	\$9,881 39	\$63,518	\$7,241	\$1,068 82	\$3,720	\$73,476	\$37,238
		Sidings.....										
		Totals.....										
Skagit.....	31.02	Main Line.....	26.913	\$94,159 87	\$2,587,951	\$39,823 79	\$902,782	\$337,290	\$3,310 97	\$39,106	\$2,875,211	\$397,930
		Main Track.....	18.017	19,231 97	\$46,502	5,965 76	107,456	38,461	682 19	11,921	384,963	119,416
		Sidings.....										
		Branch Lines—										
		Main Track.....	58.715	28,847 96	1,549,598	8,949 64	480,676	172,000	968 29	53,354	1,721,568	534,080
		Sidings.....	18.351	9,615 99	176,463	2,882 88	54,739	19,337	331 10	6,076	196,060	60,315
		Totals.....	116.969		\$4,680,484		\$1,445,632	\$317,306		\$160,469	\$5,177,792	\$1,606,151
Snohomish...	39.35	Main Line.....	89.135	\$94,159 87	\$3,571,210	\$37,883 91	\$3,372,771	\$951,396	\$4,200 08	\$374,374	\$3,522,605	\$3,747,145
		Main Track.....	17.158	28,847 96	494,973	11,351 67	194,773	54,941	1,290 02	21,619	549,391	216,391
		Sidings.....	42.166	19,231 97	810,985	7,567 78	319,108	90,013	840 02	35,420	900,949	354,528
		Totals.....	148.459		\$9,877,118		\$3,886,646	\$1,086,349		\$431,413	\$10,973,467	\$4,313,069
Spokane.....	42.16	Main Line.....	58.357	\$94,159 87	\$5,611,602	\$40,541 00	\$2,365,851	\$622,881	\$4,500 01	\$262,007	\$5,234,458	\$2,623,458
		Main Track.....	3.507	28,847 96	101,170	12,162 30	42,653	11,230	1,350 00	21,619	112,400	47,388
		Sidings.....	52.541	19,231 97	1,010,467	8,108 20	426,013	112,162	900 00	47,287	1,122,629	473,300
		Branch Lines—										
		Main Track.....	16.758	28,847 96	488,484	12,162 30	208,816	53,061	1,350 00	22,623	537,095	229,439
		Sidings.....	8.136	9,615 99	80,156	4,064 10	12,714	3,347	450 00	1,411	88,508	14,125
		Totals.....	134.299		\$7,236,829		\$3,051,047	\$803,281		\$338,668	\$8,040,110	\$3,339,710

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

GREAT NORTHERN RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Stevens.....	Branch Lines.....	38.15											
	Main Track.....		121.306	\$23,847 96	\$6,499,431	\$9,563 10	\$1,160,061	\$3,202 09	\$388,433	\$1,061 49	\$123,766	\$3,837,864	\$1,288,827
	Sidings.....		20.238	9,615 90	194,609	3,187 70	64,513	1,067 36	21,602	353 88	7,161	216,211	71,674
	Totals.....		141.544		\$6,694,040		\$1,224,574		\$410,035		\$135,927	\$4,104,075	\$1,360,501
Whatcom.....	Main Line.....	37.03											
	Main Track.....		31.825	\$93,119 37	\$3,060,576	\$35,606 00	\$1,133,331	\$10,673 64	\$339,721	\$3,952 45	\$135,799	\$6,400,237	\$1,259,130
	Sidings.....		11.749	19,231 97	225,957	7,121 60	88,672	2,134 73	25,081	790 49	9,287	251,068	92,959
	Totals.....		43.577		\$3,286,533		\$1,221,003		\$364,802		\$135,086	\$6,651,335	\$1,352,089
Totals.....	Main Line—												
	Main Track.....		468.309	\$93,119 37	\$45,082,533		\$17,462,695	\$10,673 64	\$4,968,559		\$1,938,338	\$50,031,062	\$19,401,063
	2d Main Track.....		30.502	28,847 96	879,920		370,236	3,202 09	97,670		41,102	977,590	411,391
	Sidings.....		239.068	19,231 97	4,598,326		1,841,536	2,134 73	510,410		204,414	5,105,736	2,046,008
Clarke.....	Branch Lines—												
	Main Track.....		369.455	28,847 96	10,688,023		4,016,759	3,202 09	1,183,028		445,855	11,841,061	4,462,614
	Sidings.....		76.423	9,615 90	734,884		276,943	1,067 36	51,571		30,740	816,455	307,683
	Totals.....		1,188.737		\$51,908,686		\$23,968,275		\$6,871,233		\$2,690,449	\$38,774,924	\$26,692,724
Oswill.....	Main Track.....	30.15	17.276					\$4,781 38	\$31,739	\$1,426 51	\$24,644	\$31,739	\$24,644
	2d Main Track.....		17.182					1,419 41	24,388	427 96	7,353	24,388	7,353
	Sidings.....		6.409					946 28	6,055	285 30	1,829	6,055	1,829
	Totals.....								\$112,192		\$38,826	\$112,192	\$38,826
Oswill.....	Main Track.....	29.12	40.324					\$4,781 38	\$190,788	\$1,377 78	\$95,597	\$190,788	\$95,597
	2d Main Track.....		36.379					1,419 41	15,096	413 33	5,685	15,096	5,685
	Sidings.....		8.083					946 28	7,606	275 58	2,215	7,606	2,215
	Totals.....								\$250,029		\$72,808	\$250,029	\$72,808

King*	46.82	94,098	.....	.....	.....	\$4,731.38	\$114,007	\$2,215.23	\$53,378	\$114,007	\$53,378
Main Track	.....	24,117	.....	.....	.....	1,419.41	34,222	244.57	16,522	34,222	16,522
2d Main Track	.....	4,847	.....	.....	.....	946.28	4,567	443.03	2,148	4,567	2,148
Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	.....	.....	.....	.....	.....	\$152,826	.....	\$71,566	\$152,826	\$71,566
Lewis*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Main Track	38.11	28,483	.....	.....	.....	\$4,731.38	\$134,527	\$1,908.18	\$51,268	\$134,527	\$51,268
2d Main Track	.....	28,346	.....	.....	.....	1,419.41	40,235	540.94	15,384	40,235	15,384
Sidings	.....	13,241	.....	.....	.....	946.28	12,530	360.63	4,775	12,530	4,775
Totals	.....	.....	.....	.....	.....	.....	\$187,292	.....	\$71,377	\$187,292	\$71,377
Pierce*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Main Track	51.38	87,003	.....	.....	.....	\$4,731.38	\$175,075	\$2,430.98	\$89,954	\$175,075	\$89,954
2d Main Track	.....	19,279	.....	.....	.....	1,419.41	25,045	790.29	13,330	25,045	13,330
Sidings	.....	13,169	.....	.....	.....	946.28	12,462	486.20	6,408	12,462	6,408
Totals	.....	.....	.....	.....	.....	.....	\$213,482	.....	\$109,687	\$213,482	\$109,687
Thurston*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Main Track	43.43	24,247	.....	.....	.....	\$4,731.38	\$114,722	\$2,051.84	\$49,824	\$114,722	\$49,824
2d Main Track	.....	7,230	.....	.....	.....	1,419.41	10,263	616.45	4,457	10,263	4,457
Sidings	.....	8,121	.....	.....	.....	946.28	7,686	410.97	3,338	7,686	3,338
Totals	.....	.....	.....	.....	.....	.....	\$132,670	.....	\$57,619	\$132,670	\$57,619
Totals *	.....	.....	.....	.....	.....	.....	\$1,048,491	.....	\$416,870	\$1,048,491	\$416,870
Grand Totals	.....	.....	.....	.....	.....	.....	\$7,919,729	.....	\$3,077,319	\$9,823,415	\$27,045,594

IDAHO & WESTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Per.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
Spokane.....	Main Line	42.16	12,260	\$10,139.57	\$124,311	\$4,274.84	.....	.....	.....	\$124,311	\$52,409
	Main Track	.....	1,594	2,027.91	3,232	854.97	.....	.....	.....	3,232	1,363
	Sidings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	.....	13,854	.....	\$127,543	\$53,772	.....	.....	.....	\$127,543	\$53,772

* Equipment only used over Northern Pacific Railway between Seattle and Vancouver, Washington.

IDAHO & WASHINGTON NORTHERN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Pend Oreille.	Main Line	40.60	70,753	\$46,775 13	\$3,309,451	\$18,990 70	\$1,343,649	\$436,286	\$2,503 53	\$177,132	\$3,745,767	\$1,520,781	
	Main Track .....	.....	11,889	9,355 03	106,544	3,798 14	43,257	14,046	500 71	5,703	120,560	48,900
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spokane....	Totals .....	.....	82,142	.....	\$3,416,025	.....	\$1,386,906	\$450,332	.....	\$182,835	\$3,806,357	\$1,569,741
	(Equipment only),	42.16	.....	.....	.....	.....	.....	19,228	.....	8,107	19,228	8,107
	Totals .....	.....	.....	.....	\$3,416,025	.....	\$1,386,906	\$469,560	.....	\$190,942	\$3,885,585	\$1,577,848

MARYSVILLE & ARLINGTON RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Snohomish...	Main Line	39.35	15,000 1,022	\$6,656 59	\$99,879	\$2,620 16	\$39,302	\$1,282 52	\$19,238	\$504 67	\$7,570 108	\$46,872	
	Main Track .....	.....		1,331 72	1,361	524 03	586	256 50	262	100 88	1,623	689	
	Sidings .....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	16,022	.....	\$101,240	.....	\$39,888	.....	\$19,500	.....	\$7,673	\$47,511	

MARYSVILLE & NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Equalized value
Snohomish...	Main Line	39.35	11.000	\$5,658.59	\$73,245	\$2,620.16	\$28,822	\$2,565.78	\$28,224	\$11,106	\$39,928
	Main Track .....	.....	2.000	1,331.72	2,663	824.08	1,049	513.16	1,026	404	1,422
	Sidings .....	.....	13.000	.....	\$75,908	.....	\$29,870	.....	\$29,250	\$11,510	\$41,380
	Totals .....	.....								

MILWAUKEE TERMINALS RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Equalized value
King..... Pierce.....	Sidings	46.82	.....	.....	\$80,471	.....	\$37,677	.....	\$25,000	\$11,706	\$49,382
	Sidings	51.38	.....	.....	301,025	.....	154,667	.....	42,231	21,724	343,806
	Totals .....	.....	.....	.....	\$381,496	.....	\$192,344	.....	\$67,231	\$33,429	\$225,773

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.
NORTHERN PACIFIC RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Adams.....	Main Line	41.16	57.514	\$84,050 16	\$4,595 05	\$1,989 69	\$16,830 69	\$638,000	\$6,927 51	\$396,429	\$5,802,061	\$2,388,128	
	Main Track		18.534	16,810 03	311,557	128,237	3,366 14	62,388	1,385 50	25,679	373,945	153,916	
	Branch Lines—												
	Main Track		19.680	30,258 04	595,479	12,454 22	245,099	6,059 05	119,242	2,498 90	49,060	714,721	
	Sidings		1.534	8,405 01	12,884	3,459 50	5,307	1,633 07	2,533	692 75	1,063	15,477	
	Totals		97.292		\$5,753,991		\$2,368,342		\$1,152,213		\$474,251	\$2,642,568	
Benton.....	Main Line	38.41	43.733	\$84,050 16	\$3,676,189	\$2,283 66	\$1,412,023	\$16,830 69	\$736,141	\$6,464 67	\$4,412,327	\$1,694,775	
	Main Track		10.955	16,810 03	184,154	6,456 73	70,733	3,366 14	86,876	1,292 98	221,080	84,387	
	Sidings												
	Totals		54.688		\$3,860,340		\$1,482,756		\$773,017		\$296,916	\$1,779,672	
		Grays Hbr. B'ch.....	39.26	42.982	\$36,141 57	\$1,552,714	\$14,189 18	\$600,595	\$7,237 19	\$310,924	\$2,841 82	\$1,963,638	\$731,664
Chehalis.....	Main Track		19.853	10,086 02	200,238	3,569 77	78,613	2,019 68	40,067	792 98	240,335	94,355	
	All Other Branch Lines												
	Main Track		57.291	30,258 06	1,733,515	11,879 31	680,578	6,059 05	347,129	2,378 78	196,283	2,080,644	
	Sidings		8.682	8,405 01	73,066	3,259 56	23,662	1,633 07	14,636	660 77	5,743	87,666	
	Totals		128.798		\$3,559,523		\$1,397,468		\$712,780		\$279,837	\$1,677,305	
Clarke.....	Main Line	30.15	17.276	\$84,050 16	\$1,432,051	\$25,341 12	\$437,793	\$16,830 69	\$290,767	\$5,074 45	\$37,696	\$1,742,818	
	Main Track		17.181	25,215 06	433,220	7,602 34	130,616	5,043 21	86,750	1,522 34	26,156	519,970	
	Sidings		6.409	16,810 03	107,735	5,068 22	32,482	3,366 14	21,574	1,014 89	6,504	129,369	
	Branch Lines—												
	Main Track		27.297	30,258 04	825,955	9,122 80	249,028	6,059 05	165,394	1,828 80	49,896	991,349	
	Sidings		4.246	8,405 01	35,688	2,534 11	10,760	1,633 07	7,147	507 45	42,885	12,915	
	Totals		72.409		\$2,854,649		\$900,676		\$571,682		\$172,346	\$3,426,281	
												\$1,083,022	

Columbia.....	41.31	Branch Lines Main Track Sidings	8,183 2,362 10,545	\$30,258 06 8,405 01	\$247,008 19,863 \$267,456	\$12,499 60 3,472 11	\$102,935 8,201 \$110,486	\$6,059 05 1,683 07	\$49,551 3,975 \$53,556	\$2,502 96 646 25	\$29,432 1,642 \$31,074	\$297,184 23,828 \$321,012	\$122,767 9,843 \$132,610
Cowditz.....	29.12	Main Line Main Track 2d Main Track Sidings	40,325 36,878 8,068	\$84,050 16 25,215 05 16,810 03	\$3,389,323 917,273 135,119	\$24,475 41 7,342 62 4,895 05	\$696,971 267,110 39,346	\$16,880 69 5,049 21 3,866 14	\$978,698 158,690 27,067	\$4,901 10 1,470 83 960 22	\$197,087 59,487 7,879	\$4,008,021 1,100,953 165,178	\$1,194,608 830,597 47,225
Franklin.....	28.05	Main Line Main Track Sidings Branch Lines— Main Track Sidings	42,670 35,709 43,295 4,265 126,590	\$84,050 16 16,810 03 30,258 06 8,405 01	\$3,586,420 600,269 1,309,761 41,395 \$5,537,835	\$23,576 07 4,715 21 8,487 39 2,357 61	\$1,005,991 168,375 367,385 11,612 \$1,553,363	\$16,830 69 3,366 14 6,059 05 1,683 07	\$718,166 130,201 262,272 8,259 \$1,108,928	\$4,721 01 944 20 1,699 56 472 10	\$201,446 33,716 73,567 2,325 \$311,054	\$4,304,586 720,470 1,572,023 49,084 \$6,646,763	\$1,207,487 202,091 440,962 13,867 \$1,864,417
Grant.....	35.07	Branch Lines Main Track Sidings	85,336 5,892 91,138	\$30,258 06 8,405 01	\$2,582,102 48,768 \$2,630,868	\$10,611 50 2,947 64	\$905,543 17,102 \$922,645	\$6,059 05 1,683 07	\$517,055 9,765 \$526,820	\$2,124 91 530 25	\$181,331 3,425 \$184,756	\$3,099,157 58,531 \$3,157,688	\$1,086,374 20,327 \$1,107,401
Jefferson.....	38.58	Branch Lines Main Track Sidings	26,400 0,910 27,310	\$30,258 06 8,405 01	\$798,813 7,649 \$806,462	\$11,673 56 3,242 65	\$308,182 2,961 \$311,133	\$6,059 05 1,683 07	\$159,969 1,562 \$161,491	\$2,337 58 649 53	\$91,712 591 \$92,303	\$662,772 9,181 \$671,953	\$369,894 3,542 \$373,436
King.....	46.82	Main Line Main Track 2d Main Track Sidings Branch Lines— Main Track Sidings	107,710 25,247 109,930 30,443 388,040	\$84,050 16 25,215 05 16,810 03 30,258 06 8,405 01	\$39,032 24 686,604 1,887,504 2,733,211 255,874 \$14,516,236	\$39,352 24 11,905 69 7,870 45 14,166 82 3,935 23	\$4,238,635 238,058 860,319 1,279,689 119,901 \$6,796,502	\$16,830 69 5,049 21 3,866 14 6,059 05 1,683 07	\$7,812,884 1,277,477 367,953 547,314 51,288 \$2,906,816	\$7,880 13 2,901 04 1,576 03 2,386 85 788 01	\$648,769 59,064 172,276 236,252 23,960 \$1,360,971	\$10,896,377 764,061 2,066,457 8,260,525 307,112 \$17,423,052	\$5,087,404 357,742 1,062,595 1,585,941 143,791 \$8,157,473

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value
Kittitas.....	Main Line	33.09										
	Main Track		\$34,050 16	\$6,132,220	\$27,812 20	\$2,035,769	\$16,830 69	\$1,231,956	\$5,920 28	\$407,655	\$7,384,176	\$2,443,424
	Sidings		58,862	16,810 08	906,422	5,562 44	229,004	3,360 14	1,113 89	59,494	1,061,729	359,066
	Branch Lines—											
	Main Track		5,940	30,258 06	161,571	10,012 39	53,464	6,069 05	2,004 94	10,706	198,989	64,170
Lewis.....	Sidings		11,235	8,405 01	94,450	2,781 22	31,247	1,683 07	560 98	6,257	113,339	37,064
	Totals		143,034		\$7,313,643		\$2,420,064		\$1,464,327		\$9,778,170	\$2,504,066
	Main Line	38.11										
	Main Track		28,433	\$34,050 16	\$2,889,795	\$32,081 52	\$910,755	\$16,830 69	\$478,547	\$12,374	\$2,868,345	\$1,068,128
	2d Main Track		28,346	25,215 05	714,746	9,609 46	272,330	5,049 21	143,125	1,924 25	857,871	326,935
Lincoln.....	Sidings		13,050	16,810 08	219,371	6,406 30	88,002	3,366 14	48,928	1,282 84	263,299	100,344
	Grays Hbr. Brch—											
	Main Track		4,000	36,141 57	144,566	13,773 55	55,094	7,237 19	28,949	2,738 09	173,515	69,126
	Sidings		0,715	10,086 02	7,212	3,843 78	2,748	2,019 08	1,444	769 70	8,656	3,238
	All Other Branch Lines—											
Lincoln.....	Main Track		26,183	30,258 06	792,247	11,531 85	301,926	6,069 05	158,644	60,459	960,891	362,385
	Sidings		5,966	8,405 01	50,312	3,208 15	19,174	1,683 07	10,075	3,840	60,387	23,014
	Totals		106,713		\$4,318,252		\$1,645,086		\$984,712		\$329,542	\$1,975,253
	Main Line	39.01										
	Main Track		16,613	\$34,050 16	\$1,396,746	\$32,787 97	\$544,871	\$16,830 69	\$279,692	\$109,108	\$1,676,438	\$638,979
Lincoln.....	Sidings		5,966	16,810 08	100,625	6,357 59	39,254	3,366 14	20,150	1,313 13	120,776	47,114
	Branch Lines—											
	Main Track		88,986	30,258 06	2,541,557	11,904 67	991,461	6,069 05	508,986	2,938 64	198,586	1,189,997
	Sidings		7,120	8,405 01	59,844	3,273 79	23,345	1,683 07	11,983	668 57	8,050,498	28,000
	Totals		113,730		\$4,008,772		\$1,568,061		\$820,761		\$920,179	\$1,919,533

Mason.....	44.27	Branch Lines Main Track..... Sidings.....	\$20,258 06 0.000 8,406 01	\$24,963 756 \$13,395 24 3,720 90	\$11,051 385 1,688 07	\$1,050 05 1,688 07	\$4,990 101 \$2,682 34 745 10	\$2,218 67	\$29,362 907	\$13,264 408
		Totals.....	0.915	\$25,719	\$11,386		\$5,150	\$2,230	\$30,869	\$13,006
Pacific.....	49.07	Branch Lines Main Track..... Sidings.....	\$30,258 06 7.787 8,406 01	\$922,692 \$14,847 68 65,060 4,124 34	\$452,734 31,910 1,688 07	\$6,050 05 1,688 07	\$184,783 13,022 \$2,973 18 525 88	\$30,458 6,360	\$1,107,822 75,062	\$648,302 38,300
		Totals.....	38.229	\$987,656	\$54,644		\$197,775	\$27,048	\$1,135,434	\$681,692
Pierce.....	51.38	Main Line..... at Main Track..... Sidings.....	\$84,050 16 19,243 96,194	\$2,318,969 \$43,184 07 485,213 12,083 49 1,596,546 8,686 99	\$1,653,856 \$16,830 69 5,040 21 3,366 14	\$16,830 69 5,040 21 3,366 14	\$644,564 \$2,647 61 \$2,504 26 1,729 52	\$831 177 49,522 164,571	\$6,983,438 \$282,875 1,919,844	\$1,985,083 290,224 \$39,275 1,919,844
		Branch Lines— at Main Track..... Sidings.....	69,083 1,590 22,830	\$20,258 06 9,685 77 14,779	6,050 05 7,503 98,591	6,050 05 1,985 58 1,688 07	418,577 8,113 14 9,969 394 48 38,424 864 76	215 045 1,890 19,742	2,508,905 17,788 280,510	1,289,070 6,113 118,333
		Totals.....	246.136	\$7,600,607	\$3,906,192		\$1,521,968	\$751,997	\$9,122,596	\$4,687,189
Skagit.....	31.02	Main Line..... Main Track..... Sidings.....	\$84,050 16 10,132 16,810 03	\$2,413,332 \$26,072 36 170,655 5,214 47	\$748,616 82,987 \$2,987	\$16,830 69 3,366 14	\$468,260 34,173 1,044 17	\$149,907 10,600	\$2,806,502 204,823	\$998,523 63,537
		Totals.....	38.965	\$2,583,967	\$301,563		\$517,433	\$160,507	\$3,101,420	\$982,000
Snohomish...	39.35	Main Line..... Main Track..... Sidings.....	\$84,050 16 12,920 16,810 03	\$3,574,737 \$33,073 74 217,186 6,614 75	\$1,406,650 85,463 \$5,463	\$16,830 69 3,366 14	\$715,826 43,490 1,324 58	\$231,678 17,113	\$4,290,563 260,676	\$1,688,357 102,576
		Branch Lines— Main Track..... Sidings.....	81,598 21,225 8,406 01	\$2,468,997 11,906 55 178,396 3,307 37	971,556 70,199 1,688 07	6,050 05 1,688 07	494,408 85,723 \$2,973 18 525 88	194,548 14,057	2,983,408 214,119	1,166,036 84,256
		Totals.....	153.274	\$6,439,316	\$2,583,871		\$1,298,445	\$507,896	\$7,728,761	\$3,041,297

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line	42.16	48.821	\$84,050 16	\$4,108,413	\$35,435 55	\$1,729,999	\$16,880 69	\$821,691	\$7,065 82	\$346,425	\$4,925,104	\$2,076,424
	Main Track .....	.....	13.261	25,215 05	334,377	10,630 67	140,973	5,049 21	66,958	2,128 75	28,229	401,335	169,202
	2d Main Track .....	.....	49.130	16,810 08	825,877	7,087 11	348,190	3,366 14	165,378	1,419 16	69,724	991,255	417,914
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Palouse & Lewiston Branch—	.....	25.237	38,141 57	912,105	15,237 29	384,543	7,237 19	182,645	3,051 20	77,008	1,094,750	461,546
	Main Track .....	.....	2.638	10,086 02	26,607	4,252 27	11,218	2,019 68	5,828	851 50	2,246	31,885	13,464
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	All Other Branch Lines—	.....	23.705	30,258 06	717,268	12,756 80	302,400	6,059 05	143,630	2,554 50	60,554	890,898	362,954
	Main Track .....	.....	2.690	8,405 01	22,609	3,543 55	9,532	1,683 07	4,527	709 58	1,909	27,136	11,441
	Sidings .....	.....	105.482	.....	\$6,942,256	.....	\$2,926,855	.....	\$1,390,157	.....	\$586,090	\$8,332,413	\$3,512,945
Thurston....	Totals .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Line	43.43	24.247	\$84,050 16	\$2,087,964	\$36,502 98	\$885,088	\$16,880 69	\$408,004	\$7,309 57	\$177,235	\$2,446,068	\$1,062,323
	Main Track .....	.....	7.230	25,215 05	182,304	10,950 90	79,175	5,049 21	36,506	2,192 87	15,855	218,810	95,080
	2d Main Track .....	.....	8.121	16,810 08	136,514	7,300 60	59,288	3,366 14	27,336	1,461 91	11,872	163,850	71,160
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grays Hbr. Branch—	.....	10.124	38,141 57	365,897	15,686 28	188,909	7,237 19	73,269	3,143 11	31,821	489,166	190,730
	Main Track .....	.....	2.778	10,086 02	28,018	4,380 36	12,168	2,019 68	5,610	877 15	2,436	33,628	14,604
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	All Other Branch Lines—	.....	46.364	30,258 06	1,402,885	13,141 08	600,273	6,059 05	280,922	2,681 45	122,004	1,683,807	781,277
	Main Track .....	.....	7.980	8,405 01	67,072	3,650 30	29,129	1,683 07	13,431	730 96	5,833	80,508	34,982
Walla Walla	Sidings .....	.....	106.844	.....	\$4,220,654	.....	\$1,833,080	.....	\$845,108	.....	\$367,056	\$5,065,822	\$2,200,086
	Totals .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines	41.64	126.152	\$30,258 06	\$3,817,115	\$12,569 46	\$1,589,447	\$6,059 05	\$764,361	\$2,522 99	\$818,390	\$4,581,476	\$1,907,727
	Main Track	16.968	8,405 01	142,616	3,499 86	59,885	1,683 07	28,559	700 88	11,891	171,174	71,276
Totals	143.120	\$3,959,731	\$1,648,862	\$792,919	\$330,171	\$4,752,650	\$1,979,003

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SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

NORTH YAKIMA & VALLEY RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY			PERSONAL PROPERTY				TOTAL VALUATION	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Yakima.....	Main Line	44.03	37.400	\$15,840 00	\$392,416	\$0.974 35	\$390,841	\$489 49	\$13,307	\$3,060	\$298,901
	Main Track .....	.....	3.505	3,168 00	11,103	1,394 87	4,888	97 90	343	112	5,040
	Totals .....	.....	40.905	.....	\$403,519	.....	\$395,729	.....	\$13,650	\$3,212	\$273,941

OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY.

COUNTIES	CLASSIFICATION OF TYPE OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value	
(WASHINGTON) Adams.....	TON DIVISION Branch Lines Main Track Sidings Totals	\$1.16	9.30	\$43,252 00	\$402,244	\$17,802 52	\$165,554	\$2,450 55	\$22,760	\$1,008 65	\$9,380	\$425,084	\$174,944	
			0.90	7,208 67	6,458	2,967 09	2,670	408 42	968	168 08		6,856	2,822	
			10.20			\$408,732		\$168,234		\$23,158		\$9,532	\$431,880	\$177,766
Columbia....	Main Line Main Track Sidings Branch Lines— Main Track Sidings Totals	41.31	32.85	\$72,066 68	\$2,368,047	\$29,779 01	\$978,240	\$4,064 25	\$134,168	\$1,687 20	\$65,425	\$2,502,215	\$1,083,665	
			7.05	14,417 33	101,642	5,955 80	41,988	316 85	5,769	337 44	2,579	1,07,401	44,367	
			33.60	43,252 00	1,458,297	17,867 40	600,345	2,450 55	82,389	1,012 32	34,014	1,535,805	634,369	
		5.35	7,208 67	35,566	2,977 90	15,982	408 42	2,186	168 72	902	40,751	16,584		
			78.85		\$3,961,522		\$1,636,505		\$224,450		\$92,720	\$4,185,972	\$1,729,225	

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED,
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value	
(WASHINGTON DIVISION—Continued)	Totals.....													
	Main Line—		329.40	\$72,086 68	\$23,745,353	.....	\$9,756,956	\$4,084 25	\$1,345,352	.....	\$552,804	\$25,080,705	\$10,309,760
	Sidings.....		59.20	14,417 83	863,506	.....	852,463	816 85	48,357	.....	19,969	901,853	372,432
	Branch Lines—													
	Main Track.....		246.80	43,252 00	10,674,594	.....	4,171,582	2,450 55	604,798	.....	236,351	11,279,380	4,407,913
Pacific. (Ilwaco R. R. & N.Co.)	Sidings.....		27.90	7,208 67	201,132	.....	80,066	408 42	11,356	.....	4,537	212,517	84,632
	Totals.....		663.30		\$35,474,575	.....	\$14,861,076		\$2,000,900	.....	\$613,661	\$37,484,475	\$15,174,737
	Main Line.....	49.07	28.65	\$13,970 18	\$400,246	.....	\$186,401	\$1,688 87	\$48,386	.....	\$23,743	\$448,632	\$220,144
	Sidings.....		2.70	2,793 18	7,542	1,370 61	3,701	337 77	912	165 74	447	8,454	4,148	
	Totals.....		31.35		\$407,788	.....	\$200,102		\$49,236	.....	\$24,190	\$457,086	\$224,292
Totals Wash- ington Division.....					\$35,882,363	.....	\$14,561,178		\$2,050,136	.....	\$637,551	\$37,941,561	\$15,399,029
(YAKIMA DIVISION) Benton.....	Branch Line.....	38.41	48.55	\$43,252 00	\$2,069,885	\$16,513 09	\$306,566	\$2,450 55	\$118,974	\$941 26	\$45,688	\$2,218,859	\$352,284	
	Main Track.....		9.66	7,208 67	69,564	2,768 85	26,719	408 42	3,941	156 87	1,514	73,505	23,238	
	Sidings.....													
	Totals.....		58.20		\$2,139,449	.....	\$333,285		\$122,915	.....	\$47,212	\$2,262,364	\$380,497
	Branch Line.....	41.64	7.70	\$43,252 00	\$333,040	\$18,010 13	\$138,678	\$2,450 55	\$18,969	\$1,020 41	\$7,857	\$351,909	\$146,535	
Walla Walla.	Main Track.....		2.00	7,208 67	14,417	3,001 69	6,003	408 42	817	170 07	940	15,234	6,343	
	Sidings.....													
	Totals.....		9.70		\$347,457	.....	\$144,681		\$19,686	.....	\$8,197	\$367,143	\$152,878

Yakima.....	Branch Line.....	44.08	\$43,252 00	\$1,924,714	\$19,043 88	\$847,452	\$2,450 55	\$109,049	\$1,078 96	\$43,014	\$2,053,768	\$895,468
	Main Track.....	12.60	7,208 67	90,829	3,173 98	39,992	408 42	5,146	179 83	2,236	95,975	42,258
	Sidings.....											
Totals.....	Totals.....	57.10		\$2,015,543		\$887,444		\$114,196		\$50,280	\$2,129,738	\$937,724
	Branch Line—											
	Main Track.....	100.75	\$43,252 00	\$4,357,689		\$1,792,696	\$2,450 55	\$246,892		\$101,599	\$4,604,581	\$1,894,265
(NORTHERN DIVISION)	Sidings.....	24.25	7,208 67	174,810		72,714	408 42	9,904		4,120	184,714	76,884
	Totals.....	125.00		\$4,532,449		\$1,865,410		\$256,796		\$105,689	\$4,789,245	\$1,971,009
	Branch Line.....	39.26										
Ohehalis.....	Main Track.....	55.20	\$43,252 00	\$2,357,510	\$16,980 74	\$937,336	\$2,450 55	\$135,270	\$962 09	\$53,107	\$2,592,780	\$930,443
	Sidings.....	13.43	7,208 67	96,812	2,830 12	38,009	408 42	5,485	160 35	2,153	102,297	40,162
	Totals.....	68.63		\$2,454,322		\$975,345		\$140,755		\$55,260	\$2,695,077	\$1,030,605
Clarke.....	Main Line.....	30.15		\$5,479	\$4,346,32	\$1,632	\$316 85	\$310	\$246 26	\$98	\$5,739	\$1,745
	Sidings.....											
	Totals.....	46.82										
King.....	Main Line.....	9.40	\$64,807 88	\$797,194	\$39,707 05	\$373,246	\$4,805 00	\$45,187	\$2,249 70	\$21,147	\$842,361	\$394,338
	Main Track.....	3.85	25,442 30	97,953	11,912 12	45,362	1,441 49	5,550	674 91	2,599	108,508	46,461
	Sidings.....	21.43	16,961 57	363,480	7,941 41	170,184	961 00	20,594	449 94	9,641	384,080	179,825
Lewis.....	Totals.....	34.63		\$1,258,683		\$589,292		\$71,311		\$33,387	\$1,329,944	\$622,679
	Branch Line.....	38.11										
	Main Track.....	7.65	\$43,252 00	\$330,878	\$16,483 34	\$136,098	\$2,450 55	\$18,747	\$933 90	\$7,144	\$349,625	\$133,242
Pierce.....	Sidings.....	3.21	7,208 67	23,140	2,747 22	8,818	408 42	1,311	155 65	500	24,451	9,318
	Totals.....	10.86		\$354,018		\$184,916		\$20,068		\$7,644	\$374,076	\$142,560
	Branch Line.....	51.38										
Thurston.....	Main Track.....	0.40	\$64,807 88	\$33,923	\$43,574 29	\$17,430	\$4,805 00	\$1,922	\$2,468 81	\$988	\$35,845	\$18,418
	Sidings.....	5.05	16,961 57	85,636	8,714 86	44,010	961 00	4,863	488 76	2,438	90,509	46,508
	Totals.....	5.45		\$119,579		\$61,440		\$6,775		\$3,481	\$126,354	\$64,921
Totals.....	Branch Line.....	43.43										
	Main Track.....	11.40	\$43,252 00	\$498,073	\$18,784 34	\$214,149	\$2,450 55	\$27,986	\$1,064 27	\$12,133	\$521,009	\$226,275
	Sidings.....	1.94	7,208 67	13,985	3,130 73	6,073	408 42	792	177 88	843	14,777	6,416
Totals.....	Totals.....	13.34		\$507,058		\$220,215		\$28,778		\$12,476	\$535,786	\$232,691

King!	Main Line.....	46.82	15.30	.....	.....	.....	.....	.....	\$4,084.25	\$62,489	\$1,912.25	\$23,257	\$23,489	\$20,257
	Main Track.....		7.57	.....	.....	.....	.....	.....	810.85	6,183	332.45	2,585	6,183	2,585
	Sidings.....			.....	.....	.....	.....	.....	
	Totals.....		22.87	.....	.....	.....	.....	.....		\$68,672	.....	\$32,152	\$68,672	\$32,152
Lewis*	Main Line.....	38.11	28.43	.....	.....	.....	.....	.....	\$4,084.25	\$116,115	\$1,556.51	\$44,251	\$116,115	\$44,251
	Main Track.....		28.34	.....	.....	.....	.....	.....	1,225.27	84,724	466.95	13,233	84,724	13,233
	Sidings.....		13.06	.....	.....	.....	.....	.....	816.85	10,659	311.30	4,082	10,659	4,082
	Totals.....		69.52	.....	.....	.....	.....	.....		\$161,498	.....	\$61,546	\$161,498	\$61,546
Pierce**	Main Line.....	51.83	34.57	.....	.....	.....	.....	.....	\$4,084.25	\$141,192	\$2,068.49	\$72,545	\$141,192	\$72,545
	Main Track.....		7.16	.....	.....	.....	.....	.....	1,225.27	5,427	623.54	2,788	5,427	2,788
	Sidings.....		7.16	.....	.....	.....	.....	.....	816.85	5,549	419.70	3,005	5,549	3,005
	Amount omitted in 1911.....			.....	.....	.....	.....	.....		89,382	.....	45,924	89,382	45,924
	Totals.....		46.16	.....	.....	.....	.....	.....		\$241,849	.....	\$194,262	\$241,849	\$194,262
Thurston*	Main Line.....	43.43	24.25	.....	.....	.....	.....	.....	\$4,084.25	\$90,043	\$1,773.79	\$43,014	\$90,043	\$43,014
	Main Track.....		7.23	.....	.....	.....	.....	.....	1,225.27	8,353	532.13	3,847	8,353	3,847
	Sidings.....		8.12	.....	.....	.....	.....	.....	816.85	6,633	354.76	2,881	6,633	2,881
	Totals.....		39.60	.....	.....	.....	.....	.....		\$114,534	.....	\$49,742	\$114,534	\$49,742
Totals.....	Main Line—			.....	.....	.....	.....	.....			.....
	Main Track.....	160.24	98.56	.....	.....	.....	.....	.....	\$4,084.25	\$654,458	\$258,409	\$258,409	\$654,458	\$258,409
	Sidings.....	50.35	50.35	.....	.....	.....	.....	.....	1,225.27	114,634	89,195	16,334	114,634	89,195
	Branch Lines—			.....	.....	.....	.....	.....	816.85	41,126	.....	.....	41,126	.....
	Main Track.....	6.39	6.39	.....	.....	.....	.....	.....	2,450.55	15,634	6,138	6,138	15,634	6,138
	Sidings.....	8.45	8.45	.....	.....	.....	.....	.....	408.42	3,451	1,355	1,355	3,451	1,355
	Am't. omitted P ^r ince co ^r nty 1911.....			.....	.....	.....	.....	.....		89,382	.....	45,924	89,382	45,924
	Totals.....		318.98	.....	.....	.....	.....	.....		\$918,685	.....	\$367,355	\$918,685	\$367,355
RECAPITULATION														
	Washington Division.....			.....	.....	.....	.....	.....		\$2,069,198	.....	\$857,851	\$2,069,198	\$857,851
	Yakima Division.....			.....	.....	.....	.....	.....		256,766	.....	105,659	4,789,245	1,971,009
	Northern Division.....			.....	.....	.....	.....	.....		267,367	.....	112,341	4,997,029	2,045,201
	Northern Division—(Equipment only over foreign lines).....			.....	.....	.....	.....	.....		918,685	.....	367,355	918,685	367,355
	Grand Totals.....			.....	.....	.....	.....	.....		\$3,592,016	.....	\$1,423,236	\$48,646,517	\$19,882,084

* Over N. P. Ry. † Over N. P. Ry. and S. P. & S. Ry. ‡ Over N. P. Ry., O., M. & P. S. Ry. and Col. & P. S. Ry. ** Over N. P. Ry. and C. & M. & P. S. Ry.

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

OREGON TRUNK RAILWAY.

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value
Klickitat.....	Main Line	34.03	0.730	\$63,734 74	\$46,526	\$21,688 93	\$15,833				\$15,833
	Main Track		9.130	12,746 96	116,380	4,337 79	39,604				39,604
	Sidings										
	Totals		9.860		\$162,906		\$55,437		\$162,906		\$55,437

PACIFIC & EASTERN RAILWAY.

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value
Pacific.....	Main Line	49.07	6.700	\$16,496 26	\$110,525	\$8,064 71	\$54,235				\$81,714
	Main Track										
								\$8,358 21	\$56,000	\$4,101 37	\$27,479

SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

PULLMAN COMPANY (Equipment only).

COUNTIES	CLASSIFICA- TION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value	
Chelan.....	*	35.98	.....	.....	84,988	.....	\$1,792	84,988	\$1,792
Clarke.....	*	30.15	.....	.....	11,798	.....	8,588	11,798	8,588
Columbia....	*	41.31	.....	.....	4,448	.....	1,835	4,448	1,835
Owylitz.....	*	39.12	.....	.....	29,673	.....	8,641	29,673	8,641
Douglas....	*	39.02	.....	.....	1,171	.....	1,171	1,171	1,171
Douglas....	*	35.07	.....	.....	4,410	.....	1,547	4,410	1,547
Grant.....	*	46.82	.....	.....	18,316	.....	8,575	18,316	8,575
King.....	*	38.11	.....	.....	20,488	.....	7,808	20,488	7,808
Lewis.....	*	39.01	.....	.....	4,874	.....	1,901	4,874	1,901
Lincoln....	*	40.60	.....	.....	1,179	.....	1,479	1,179	1,479
Pend Oreille..	*	51.88	.....	.....	28,617	.....	12,134	28,617	12,134
Pierce.....	*	39.85	.....	.....	4,129	.....	1,625	4,129	1,625
Snohomish...	*	39.35	.....	.....	13,621	.....	5,743	13,621	5,743
Spokane....	*	42.16	.....	.....	18,621	.....	7,087	18,621	7,087
Thurston....	*	43.43	.....	.....	16,249	.....	6,840	16,249	6,840
Walla Walla..	*	41.64	.....	.....	16,496	.....	6,840	16,496	6,840
Whitman....	*	40.86	.....	.....	24,222	.....	9,776	24,222	9,776
Totals		\$199,608	.....	\$79,768	\$199,608	\$79,768	

* Operating over Oregon-Washington R. R. & Nav. Co., Great Northern Ry. and Spokane International Ry.

SEATTLE SOUTHEASTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value	
King.....	Main Line	46.82								
	Main Track .....	.....	6.000	\$10,715 12	\$84,230	\$4,459 35	\$28,756	\$2,087 87	\$91,046	\$42,698
	Sidings .....	.....	0.750	2,143 02	1,608	891 57	666	417 57	2,277	1,095
	Totals	6.750	\$85,838	\$27,425	\$93,222	\$43,693

SEATTLE-ISSAQUAH ELECTRIC RAILWAY.

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SCHEDULE "C"—TABLE I—STEAM RAILROADS—CONTINUED.

SPOKANE & BRITISH COLUMBIA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value
Ferry.....	Main Line	45.18	36,300	\$3,827 87	\$138,952	\$1,729 43	\$22,779	\$345 67	\$12,548	\$5,009	\$151,500	\$98,448
	Main Track .....	.....	2,200	765 57	1,664	845 88	760	69 13	182	81 23	1,886	829
	Sidings .....	.....	23,500	.....	\$140,696	.....	\$23,536	.....	\$12,700	.....	\$153,336	\$99,277
	Totals .....	.....									

SPOKANE INTERNATIONAL RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line	42.16	18.50	\$54,008 56	\$999,158	\$22,770 00	\$421,245	\$3,132 36	\$58,519	\$1,329 08	\$24,887	\$1,037,477	\$445,882
	Main Track .....	.....	10.28	10,801 71	111,042	4,554 00	46,515	630 47	6,481	2,733	117,523	117,523	49,548
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	28.78	.....	\$1,110,200	.....	\$468,060	.....	\$64,800	.....	\$27,820	\$1,175,000	\$495,339

TACOMA EASTERN RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Equalized value
Lewis.....	Main Line.....	38.11	18.048	\$30,102 36	\$543,297	\$11,472 01	\$207,047	\$3,336 78	\$30,222	\$22,951	\$229,968
	Main Track.....	.....	3.181	6,020 47	19,151	2,294 40	7,298	667 86	2,123	809	8,107
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....	.....	2.981	19,566 53	57,349	7,456 80	21,856	2,168 91	6,357	2,423	24,279
Pierce.....	Sidings.....	.....	0.115	3,010 24	346	1,147 20	132	333 68	38	14	146
	Totals.....	.....	24.275	.....	\$620,133	.....	\$236,333	.....	\$68,740	\$26,197	\$262,530
	Main Line.....	51.38	50.054	\$30,102 36	\$1,507,045	\$15,466 59	\$774,320	\$3,336 78	\$167,063	\$56,332	\$630,152
	Main Track.....	.....	20.533	6,020 47	123,618	3,068 32	63,515	667 86	13,708	7,041	70,556
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	Branch Lines—	.....	21.034	19,566 53	411,563	10,053 23	211,461	2,168 91	45,621	23,440	234,901
	Main Track.....	.....	4.146	3,010 24	12,431	1,546 66	6,412	333 68	1,333	710	7,122
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	35.777	.....	\$2,054,707	.....	\$1,055,708	.....	\$227,760	\$117,023	\$1,172,721
	Main Line.....	.....	68.112	\$30,102 36	\$2,050,332	.....	\$981,367	\$3,336 78	\$227,275	\$106,783	\$1,060,150
Totals.....	Main Track.....	.....	23.714	6,020 47	142,769	.....	70,513	667 86	15,826	7,560	78,663
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines—	.....	23.965	19,566 53	468,912	.....	233,317	2,168 91	51,978	23,363	239,180
	Main Track.....	.....	4.261	3,010 24	12,327	.....	6,544	333 68	1,421	724	7,268
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	Totals.....	.....	120.062	.....	\$2,674,840	.....	\$1,292,041	.....	\$236,500	\$143,220	\$1,435,261

THURSTON COUNTY RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized per mile	Equalized value	Actual value	Equalized value
Thurston...	Main Line	43.43	6,000	\$7,437 15	\$45,069	\$5,229 95	\$19,573	\$2,425 11	\$14,696	\$1,063 23	\$6,383	\$59,795	\$25,966
	Main Track .....	.....	1,245	1,437 43	1,862	645 99	805	495 02	604	210 64	262	2,456	1,067
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	7,305	.....	\$46,921	.....	\$20,378	.....	\$15,300	.....	\$6,645	\$62,221	\$27,023

WASHINGTON, IDAHO & MONTANA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Whitman...	Main Line	40.36	3,300	\$22,015 62	\$72,652	\$9,885 50	\$29,322	\$8,513 08	\$28,098	\$3,435 86	\$11,839	\$100,745	\$40,690
	Main Track .....	.....	2,300	4,403 12	10,127	1,777 10	4,068	1,702 61	3,916	687 17	1,551	14,043	5,669
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals .....	.....	5,600	.....	\$82,779	.....	\$33,410	.....	\$32,000	.....	\$12,391	\$114,788	\$46,359

WATERVILLE RAILWAY COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property			
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value		
Douglas.....	Main Line	39.02	5.092	\$7,260 00	\$37,120	\$2,844 66	\$14,484 967							\$37,120	\$14,484 967
	Main Track .....	.....	1.659	1,468 00	2,477	568 91								2,477	
	Sidings .....	.....		.....								
	Totals .....	.....	6.751	.....	\$39,597	.....	\$15,451							\$39,597	\$15,451

WENATCHEE VALLEY & NORTHERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Oshlan.....	Main Line	35.98	18.000	\$6,668 60	\$119,855	\$2,392 43	\$43,094	\$2,629 40	\$47,329	\$944 74	\$17,005	\$167,194	\$60,009
	Main Track .....	.....	1.000	1,331 72	1,332	478 49	478	525 98	626	188 98	189	1,588	697
	Sidings .....	.....	.....	.....	\$121,187	.....	\$43,542	.....	\$47,955	.....	\$17,194	\$169,042	\$60,736
	Totals .....	.....	19.000	.....								

SCHEDULE "C"—TABLE II—RECAPITULATION OF RAILROADS—VALUATIONS BY COUNTIES.

COUNTIES	Assessed ratio to actual value (Pct.)	Baker River & Shuksan Railroad		Bellingham Bay & British Columbia R. R.		Bellingham Terminals & Railway		Black Hills & Northwestern Railway		Blakely Railroad	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 Asotin	36.45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton	38.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis	39.26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 Cowlitz	35.93	.....	.....	.....	.....	.....	.....	\$4,885	\$1,922	.....	.....
6 Ellacombe	39.76	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 Garfield	30.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 Grays Harbor	41.31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Lewis & Clark	39.12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 Douglas	39.02	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry	45.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin	36.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13 Grant	35.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Island	46.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Jefferson	36.53	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 King	36.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 Kittitas	33.09	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18 Klickitat	34.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19 Lincoln	38.11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Mason	44.27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Okanogan	49.61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 Pacific	40.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 Pierce	40.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 San Juan	51.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Shasta	31.02	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26 Skagit	35.84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 Spokane	45.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28 Snohomish	39.35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Stevens	49.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30 Thurston	43.43	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 Walla Walla	38.97	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Whitman	41.64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33 Yakima	47.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	40.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	44.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	\$19,000	\$5,894	\$1,184,000	\$485,485	\$200,000	\$74,000	\$125,387	\$51,920	\$224,807	\$99,522

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual (plus (Pct.))	Centralia Eastern Railroad		Columbia & Puget Sound Railroad		Canadian Pacific Ry. (Equipment only)		Chicago, Milwaukee & Puget Sound Railway		Everett & Cherry Valley Traction	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16	.....	.....	.....	.....	.....	.....	\$7,468,352	\$3,156,298	.....	.....
2 Asotin	36.45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton	38.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis	39.26	.....	.....	.....	.....	.....	.....	108,842	42,731	.....	.....
5 Chelan	35.93	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 Clallam	52.76	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 Clarke	30.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 Columbia	41.31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Cowlitz	29.12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 Douglas	39.02	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry	45.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin	28.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13 Garfield	36.26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Grant	35.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Island	46.18	.....	.....	.....	.....	.....	.....	3,777,205	1,324,466	.....	.....
16 Jefferson	38.58	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 King	46.82	.....	.....	\$4,000,000	\$1,872,800	.....	.....	.....	.....	.....	.....
18 Kitsap	36.01	.....	.....	.....	.....	\$23,167	\$10,847	6,822,037	3,194,359	\$122,733	\$57,464
19 Kittitas	33.09	.....	.....	.....	.....	.....	.....	9,073,774	3,002,512	.....	.....
20 Klickitat	34.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Lewis	38.11	\$61,339	\$23,395	.....	.....	.....	.....	.....	.....	.....	.....
22 Lincoln	39.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 Mason	44.27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Okanogan	42.61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Pacific	49.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26 Pend Oreille	40.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 Pierce	51.33	.....	.....	.....	.....	.....	.....	2,045,274	1,060,361	.....	.....
28 San Juan	35.90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Skagit	31.02	.....	.....	.....	.....	34,402	10,672	.....	.....	.....	.....
30 Skamania	43.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 Snohomish	39.35	.....	.....	.....	.....	45,302	19,007	265,673	104,542	61,482	24,198
32 Spokane	42.16	.....	.....	.....	.....	.....	.....	630,230	265,725	.....	.....
33 Stevens	33.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34 Thurston	43.43	12,017	5,219	.....	.....	.....	.....	1,007,000	437,340	.....	.....
35 Wahkiakum	38.97	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 Walla Walla	41.64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
37 Whitcom	37.03	.....	.....	.....	.....	83,129	12,268	.....	.....	.....	.....
38 Whitman	40.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39 Yakima	44.03	.....	.....	.....	.....	.....	.....	5,889,454	2,356,504	.....	.....
Totals .....	.....	\$73,406	\$23,614	\$4,000,000	\$1,872,800	\$139,000	\$32,794	\$37,238,491	\$14,365,833	\$134,215	\$51,657

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Great Northern Railway		Idaho & Western Railway		Idaho & Washington Northern Railroad		Marysville & Arlington Railway		Marysville & Northern Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 Asotin	36.45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton	38.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis	30.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 Chelan	35.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 Clallam	52.78	\$7,586,184	\$2,725,716	.....	.....	.....	.....	.....	.....	.....	.....
7 Clark	30.15	.....	33,826	.....	.....	.....	.....	.....	.....	.....	.....
8 Columbia	41.31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Cowlitz	29.12	250,029	72,808	.....	.....	.....	.....	.....	.....	.....	.....
10 Douglas	39.02	8,663,544	1,429,514	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry	45.13	2,406,804	1,087,484	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin	38.05	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13 Garfield	36.26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Grant	35.07	6,436,733	2,278,054	.....	.....	.....	.....	.....	.....	.....	.....
15 Island	46.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 Jefferson	38.53	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 King	46.32	6,312,578	2,955,549	.....	.....	.....	.....	.....	.....	.....	.....
18 Kittitas	36.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19 Kittitas	33.09	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Klappan	34.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Lewis	33.11	187,292	71,377	.....	.....	.....	.....	.....	.....	.....	.....
22 Lincoln	39.01	7,114,706	2,775,446	.....	.....	.....	.....	.....	.....	.....	.....
23 Mason	44.27	.....	705,987	.....	.....	.....	.....	.....	.....	.....	.....
24 Okanogan	43.51	1,656,742	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Pacific	46.07	.....	673,870	.....	.....	.....	.....	.....	.....	.....	.....
26 Pend Oreille	46.00	1,672,115	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 Pierce	51.33	285,868	146,925	.....	.....	.....	.....	.....	.....	.....	.....
28 San Juan	35.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Skagit	33.02	5,177,792	1,606,151	.....	.....	.....	.....	.....	.....	.....	.....
30 Skagit	43.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 Snohomish	33.25	10,973,467	4,313,059	.....	.....	.....	.....	.....	.....	.....	.....
32 Spokane	43.18	8,040,110	3,389,710	.....	.....	.....	.....	.....	.....	.....	.....
33 Stevens	33.15	4,104,075	1,860,501	.....	.....	.....	.....	.....	.....	.....	.....
34 Thurston	43.43	132,670	57,619	.....	.....	.....	.....	.....	.....	.....	.....
35 Walla Walla	38.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 Walla Walla	41.84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
37 Whitman	37.03	3,651,336	1,352,089	.....	.....	.....	.....	.....	.....	.....	.....
38 Whitman	40.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39 Yakima	44.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	\$99,523,415	\$27,045,594	\$127,543	\$53,772	\$3,586,536	\$1,577,843	\$120,740	\$47,511	\$105,153	\$41,350

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Milwaukee Terminals Railway		Northern Pacific Railway		North Yakima & Valley Railway		Oregon-Washington R. R. & Navigation Co.		Oregon Trunk Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16			\$6,906,204	\$2,842,568			\$431,800	\$177,766		
2 Asotin	36.46										
3 Benton	38.41			4,683,357	1,779,672			2,292,364	880,497		
4 Chehalis	39.26			4,272,308	1,677,305			2,644,162	1,088,068		
5 Chelan	35.68										
6 Clallam	52.76										
7 Clarke	30.15			8,426,231	1,083,022			108,018	51,059		
8 Columbia	41.31			821,012	182,610			4,185,972	1,739,225		
9 Cowlitz	39.12			5,331,150	1,562,480			215,813	62,546		
10 Douglas	39.02										
11 Ferry	45.18										
12 Franklin	28.08			6,646,763	1,864,417			1,819,380	370,053		
13 Garfield	29.29							749,380	271,362		
14 Grant	35.07			3,157,688	1,107,401						
15 Island	46.18										
16 Jefferson	38.53			927,953	373,436						
17 King	26.01	\$105,471	\$49,382	17,423,062	8,157,473			1,398,616	664,331		
18 Kittitas	33.09			8,778,170	2,304,686						
19 Klickitat	34.08			5,182,944	1,975,258						
20 Lewis	38.11			4,919,533	1,919,110			585,574	204,106		
21 Lincoln	39.01			30,809	13,666						
22 Mason	44.27										
23 Okanogan	42.51			1,185,434	531,692						
24 Pacific	49.07							457,086	224,292		
25 Pend Oreille	40.60			9,122,595	4,687,189			368,208	189,188		
26 Pierce	51.38	343,306	176,891								
27 San Juan	31.90			3,101,420	962,000						
28 Skagit	33.16										
29 Skamania	39.35			7,798,761	3,041,267						
30 Spokan	42.16			8,332,413	3,512,945			4,062,967	1,712,942		
31 Stevens	32.15			5,065,822	2,200,086						
32 Teton	43.18							630,320	232,433		
33 Walla Walla	38.97			4,762,650	1,979,093			9,955,919	4,145,644		
34 Whitman	37.08			3,919,860	1,631,594			17,147,320	6,920,618		
35 Yakima	44.08			3,664,783	1,400,374			2,125,738	937,724		
Totals		\$448,777	\$225,773	\$126,165,337	\$50,432,607	\$622,169	\$273,941	\$48,640,517	\$19,832,684	\$162,906	\$55,437

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Pacific & Eastern Railway		Peninsular Railway		Puget Sound & Baker River Railway		Pullman Company (Equipment only)		Seattle Southeastern Railway	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 Asotin	36.45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton	38.41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4 Chehalis	39.36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 Chelan	35.93	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6 Clallam	52.76	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 Clark	30.11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 Columbia	41.31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9 Cowlitz	49.12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10 Douglas	39.02	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11 Ferry	45.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin	38.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13 Garfield	36.26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14 Grant	35.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Island	46.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 Jefferson	38.58	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17 King	46.87	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18 Kitsap	36.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19 Kittitas	33.09	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Klickitat	34.03	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Lewis	33.11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22 Lincoln	59.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23 Mason	44.27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Okanogan	42.61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Pend Oreille	49.07	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26 Pierce	51.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27 San Juan	35.96	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28 Skagit	31.09	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 Skamania	43.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30 Snohomish	39.35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 Spokane	42.16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32 Stevens	43.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33 Thurston	43.43	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34 Walla Walla	38.97	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35 Whitman	37.03	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 Yakima	44.03	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals .....	.....	\$166,525	\$31,714	\$252,940	\$111,977	\$130,899	\$36,115	\$199,003	\$79,763	\$98,323	\$43,698

SCHEDULE "C"—TABLE II—CONTINUED.

COUNTIES	Assessed ratio to actual value (Pct.)	Seattle-Isaquah Electric Railway		Spokane, Portland & Seattle Railway		Spokane & British Columbia Railway		Spokane International Railway		Tacoma Eastern Railroad	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16										1
2 Asotin	36.45			\$4,892,334	\$2,013,685						2
3 Benton	38.41			7,884,374	2,896,338						3
4 Chehalis	39.26										4
5 Chelan	35.93										5
6 Clallam	52.76										6
7 Clarke	30.15			2,857,578	861,558						7
8 Columbia	41.31										8
9 Cowlitz	29.12										9
10 Douglas	39.02										10
11 Ferry	45.18										11
12 Franklin	23.05			6,813,060	1,911,065	\$153,336	\$69,277				12
13 Garfield	36.26										13
14 Grant	35.07										14
15 Island	46.18										15
16 Jefferson	33.53										16
17 King	46.82	\$73,026									17
18 Kitsap	36.01		\$34,190								18
19 Kittitas	33.09										19
20 Klickitat	34.03			11,438,513	3,909,541						20
21 Lewis	38.11									\$938,873	21
22 Lincoln	39.01			232,683	90,773						22
23 Mason	44.27										23
24 Okanogan	42.61										24
25 Pacific	49.07										25
26 Pend Oreille	40.60										26
27 Pierce	51.33										27
28 San Juan	35.90										28
29 Skagit	31.02									2,282,467	29
30 Skamania	43.16			4,643,510	2,004,139						30
31 Snohomish	39.35										31
32 Spokane	42.16			3,959,931	1,699,507			\$1,175,000	\$495,380		32
33 Stevens	33.15										33
34 Thurston	43.43										34
35 Wahkiakum	38.97										35
36 Walla Walla	41.64										36
37 Whitcom	37.03										37
38 Whitman	40.36			1,066,592	442,181						38
39 Yakima	44.03										39
Totals		\$73,026	\$34,190	\$43,367,550	\$15,738,777	\$153,336	\$69,277	\$1,175,000	\$495,380	\$2,971,840	\$1,435,261

SCHEDULE "C"—TABLE II—CONCLUDED.

COUNTIES	Assessed ratio to actual value (Pct.)	Thurston County Railway		Washington, Idaho & Montana Railway		Waterville Railway		Wenatchee Valley & Northern Railway		GRAND TOTALS	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Adams	41.16									\$19,888,780	\$8,180,887
2 Asotin	36.45										
3 Benton	38.41										
4 Chehalis	35.26									5,486,507	
5 Cheadan	35.88									7,080,202	
6 Chelan	32.76									7,760,214	
7 Clarke	30.15							\$169,042	\$60,736		
8 Columbia	41.31										
9 Cowlitz	29.12									6,510,862	
10 Douglas	39.02									4,511,456	
11 Ferry	46.18									5,888,670	
12 Franklin	23.06									3,704,812	
13 Garfield	86.26					\$89,597	\$15,451			2,560,290	
14 Grant	35.07									14,779,073	
15 Island	46.18									748,380	
16 Jefferson	33.88									18,485,086	
17 King	46.82										
18 Kitsap	36.01									987,858	
19 Kittitas	33.09									86,382,919	
20 Klickitat	34.03										
21 Lewis	38.11									17,851,944	
22 Lincoln	39.01									11,651,419	
23 Mason	44.27									6,676,890	
24 Okanogan	42.61									12,271,806	
25 Pacific	49.07									598,616	
26 Pend Oreille	40.60									1,666,742	
27 Pierce	51.38									1,869,045	
28 San Juan	35.90									5,589,651	
29 Skagit	31.02									14,471,420	
30 Skamania	43.16										
31 Snohomish	39.35									8,513,513	
32 Spokane	42.16									4,643,510	
33 Stevens	33.15									19,307,712	
34 Thurston	43.43	\$82,221	\$27,023							36,851,083	
35 Wahkiakum	38.97									4,104,076	
36 Walla Walla	41.64									7,086,741	
37 Whatcom	37.03										
38 Whitman	40.36			\$114,788	\$46,329					14,724,986	
39 Yakima	44.03									8,688,269	
Totals		\$82,221	\$27,023	\$114,788	\$46,329	\$89,597	\$15,451	\$169,042	\$60,736	\$842,515,588	\$185,522,077

SCHEDULE "C"—TABLE III—RECAPITULATION OF RAILROADS—VALUATIONS BY RAILROADS.

	NAME OF RAILROAD	REAL PROPERTY Right-of-Way and Tracks		PERSONAL PROPERTY Equipment and Rolling Stock		TOTAL VALUATION Real and Personal Property	
		Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1	Baker River & Shuksan Railroad.....	\$13,000	\$4,083	\$0,000	\$1,861	\$19,000	\$5,894
2	Bellingham Bay & British Columbia Railroad.....	994,000	368,078	190,000	70,387	1,184,000	438,465
3	Bellingham Terminals & Railway.....	200,000	74,060	.....	.....	200,000	74,060
4	Black Hills & Northwestern Railway.....	98,337	42,548	27,000	11,682	125,337	54,230
5	Blackely Railroad.....	196,894	86,944	28,413	12,578	224,807	99,522
6	Centralia Eastern Railroad.....	68,174	26,875	5,232	2,089	73,406	28,614
7	Columbia & Puget Sound Railroad.....	3,691,444	1,728,334	308,566	144,466	4,000,000	1,872,800
8	Canadian Pacific Railway (Equipment only).....	32,542,873	13,006,955	139,000	52,794	32,681,873	13,059,649
9	Chicago, Milwaukee & Puget Sound Railway.....	61,903,686	23,968,275	4,695,618	1,928,878	66,599,304	25,897,153
10	Everett & Cherry Valley Traction.....	184,215	81,097	7,919,729	3,077,319	8,103,944	3,158,416
11	Great Northern Railway.....	127,543	53,772	.....	.....	127,543	53,772
12	Idaho & Western Railway.....	3,416,025	1,386,906	469,560	190,942	3,885,585	1,577,848
13	Idaho & Washington Northern Railroad.....	101,240	39,838	19,500	7,673	120,740	47,511
14	Marysville & Arlington Railway.....	75,908	29,870	29,250	11,510	105,158	41,380
15	Marysville & Northern Railway.....	881,496	192,344	67,281	33,429	948,777	225,773
16	Milwaukee Terminals Railway.....	106,116,250	42,015,237	21,049,087	8,413,370	127,165,337	50,428,607
17	Northern Pacific Railway.....	693,519	565,729	18,660	8,212	712,179	573,941
18	North Yakima & Valley Railway.....	45,143,901	18,400,448	3,502,616	1,423,236	48,646,517	19,822,684
19	Oregon-Washington Railroad & Navigation Company.....	162,906	55,437	.....	.....	162,906	55,437
20	Oregon Trunk Railway.....	110,525	54,235	56,000	27,479	166,525	81,714
21	Pacific & Eastern Railway.....	170,440	75,454	32,500	36,523	202,940	111,977
22	Penninsula Railway.....	169,407	52,560	11,492	3,565	180,899	56,115
23	Puget Sound & Baker River Railway.....	.....	.....	199,608	79,768	199,608	79,768
24	Pullman Company (Equipment only).....	.....	.....	27,425	12,840	98,323	43,688
25	Seattle Southern Railway.....	65,886	30,863	1,684,088	609,960	1,749,974	640,823
26	Seattle-Isaquah Electric Railway.....	51,212	23,977	.....	.....	51,212	23,977
27	Spokane, Portland & Seattle Railway.....	41,683,512	15,128,817	12,700	5,788	41,696,212	15,134,605
28	Spokane & British Columbia Railway.....	140,636	63,589	64,800	27,820	205,436	91,409
29	Spokane International Railway.....	1,110,200	468,060	296,500	143,220	1,406,700	616,280
30	Tacoma Eastern Railroad.....	2,674,840	1,292,041	15,300	6,645	2,690,140	1,298,686
31	Thurston County Railway.....	46,921	20,378	32,009	12,919	78,930	33,297
32	Washington, Idaho & Montana Railway.....	82,779	33,410	.....	.....	82,779	33,410
33	Waterville Railway.....	39,597	15,451	.....	.....	39,597	15,451
34	Wenatchee Valley & Northern Railway.....	121,137	48,542	47,855	17,194	168,992	65,736
	Totals.....	\$301,488,065	\$119,138,347	\$41,027,528	\$16,838,750	\$342,515,593	\$136,977,096

SCHEDULE "C"—TABLE IV—STREET RAILWAYS.

	NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	ALL OPERATING PROPERTY (Assessed as personal property)	
				Actual value	Equalized value
1	Everett Railway, Light & Power Co.	Snohomish..	39.85	\$2,000,000	\$787,000
2	Grays Harbor Railway & Light Co..	Chehalis....	39.26	907,645	379,897
3	Loyal Railway	King.....	46.52	14,864	7,006
4	Olympia Light & Power Co.....	Thurston...	48.48	251,890	122,182
5	Pacific Traction Co.....	Pierce.....	51.38	182,779	88,222
6	Seattle Electric Co.....	King.....	46.82	15,152,486	7,064,896
7	Seattle, Renton & Southern Ry.....	King.....	46.82	907,958	425,104
8	Tacoma Railway & Power Co.....	Pierce.....	51.38	3,796,868	1,960,299
9	Washington-Oregon Corporation (Vancouver Street Ry. System).....	Clarke.....	30.15	188,810	55,268
10	Whatcom County Ry. & Light Co....	Whatcom...	87.08	1,746,111	646,586
	Totals.....			\$25,182,410	\$11,585,966



SCHEDULE "C"—TABLE V—INTERURBAN LINES (ELECTRIC).

NAME OF ROAD	COUNTY	Ass'd ratio to actual value (Pct.)	CLASSIFICATION	AS REAL PROPERTY		AS PERSONAL PROPERTY		TOTAL REAL AND PERSONAL PROPERTY	
				Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Pacific Northwest Traction Co.....	King.....	46.82	Interurban Lines	\$557,036	\$260,804	\$51,358	\$24,046	\$608,394	\$284,850
	Snohomish..	39.35	Interurban Lines	791,719	311,541	72,996	28,724	864,715	340,265
	Totals			\$1,348,755	\$572,345	\$124,354	\$52,770	\$1,473,109	\$625,115
2 Puget Sound Electric Co.....	King.....	46.82	Interurban Lines	\$2,005,909	\$1,221,491	\$342,131	\$150,139	\$2,348,040	\$1,371,630
	Pierce.....	51.38	Interurban Lines	1,139,523	585,487	149,437	76,781	1,288,960	662,268
	Totals			\$3,145,432	\$1,806,978	\$491,568	\$226,920	\$3,636,999	\$2,038,906
3 Spokane & Inland Empire R. R. Co. Spokane....	Spokane....	42.16	Interurban Lines	\$4,311,468	\$2,028,515	\$391,916	\$165,232	\$4,703,384	\$2,193,747
	Spokane....	42.16	Street Railway Lines, including tracks, rolling stock, equip- m't and other movable prop- erty (Chapter 21, Laws 1911).	.....	.....	.....	.....	.....	.....
	Whitman...	42.16	Interurban Lines	4,363,481	1,761,101	2,554,116	1,076,815	6,917,597	2,837,915
4 Washington-Oregon Corporation .. Lewis.....	Spokane....	42.16	Interurban Lines	\$9,174,949	\$3,789,616	\$3,325,051	\$1,386,019	\$12,500,000	\$5,175,635
	Lewis.....	38.11	Street Railway Lines	\$43,308	\$16,505	\$14,500	\$5,826	\$57,808	\$22,331
	Lewis.....	38.11	Street Railway Lines, including tracks, rolling stock, equip- m't and other movable prop- erty (Chapter 21, Laws 1911).	.....	.....	.....	.....	.....	.....
	Totals			\$43,308	\$16,505	\$217,192	\$82,772	\$45,103	\$18,377
Totals				\$43,308	\$16,505	\$231,692	\$98,298	\$275,000	\$104,803

5	Washington Water Power Co. (Street and Interurban system)	Spokane..... Spokane.....	42.16 42.16	Interurban Lines Street Railway Lines, including tracks, rolling stock, equip- ment and other movable prop- erty (Chapter 21, Laws 1911), Totals	\$1,013,635 \$1,013,635	\$429,457 \$429,457	\$131,665 \$1,257,070	\$55,510 \$4,000,300	\$1,150,300 \$1,086,827	\$484,907 1,201,560
6	Walla Walla Valley Railway Co....	Walla Walla..... Walla Walla.....	41.64 41.64	Interurban Lines Street Railway Lines, including tracks, rolling stock, equip- ment and other movable prop- erty (Chapter 21, Laws 1911), Totals	\$135,440 \$135,440	\$56,397 \$56,397	\$55,000 205,427	\$23,902 85,540	\$190,440 205,427	\$79,299 85,540
7	Yakima Valley Transportation Co.	Yakima..... Yakima.....	44.08 44.08	Interurban Lines Street Railway Lines, including tracks, rolling stock, equip- ment and other movable prop- erty (Chapter 21, Laws 1911), Totals	\$140,400 \$140,400	\$61,318 \$61,318	\$23,900 \$221,907	\$10,479 87,182	\$164,200 198,007	\$72,297 87,182
Totals				Interurban Lines Street Railway Lines	\$15,633,719 \$15,633,719	\$6,733,116 \$6,733,116	\$1,633,859 \$7,512,764	\$702,363 \$3,236,927	\$17,267,578 \$23,246,483	\$7,435,474 \$9,969,343

SCHEDULE "C"—TABLE VI—TELEGRAPH COMPANIES.

COUNTIES	Assessed ratio to actual value (Pct.)	Western Union Telegraph Company			Postal Telegraph-Cable Company			TOTAL TELEGRAPH LINES		
		Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value
1 Adams	41.16	466.84	\$85,086	\$14,421	188.84	\$10,041	\$4,183	655.68	\$45,077	\$18,554
2 Asotin	38.45	.....	.....	.....	.....	.....	.....	.....	.....	.....
3 Benton	39.45	259.20	19,453	7,472	.....	.....	.....	259.20	19,453	7,472
4 Bonanza	39.94	169.28	19,748	5,005	.....	.....	.....	169.28	19,748	5,005
5 Chelan	35.96	287.75	21,585	7,750	.....	.....	.....	287.75	21,585	7,750
6 Chelan	30.76	74.00	5,554	2,800	.....	.....	.....	127.00	9,446	4,467
7 Colville	30.15	2.80	270	68	53.00	2,885	1,527	127.00	9,446	4,467
8 Coulibia	41.31	188.79	14,169	5,828	.....	.....	.....	188.79	14,169	5,828
9 Cowlitz	39.12	365.33	27,418	7,984	144.00	7,865	2,290	509.33	35,283	10,274
10 Douglas	39.02	74.72	5,608	2,188	.....	.....	.....	74.72	5,608	2,188
11 Ferry	45.13	.....	.....	.....	.....	.....	.....	.....	.....	.....
12 Franklin	38.08	416.76	31,278	8,773	.....	.....	.....	416.76	31,278	8,773
13 Garfield	38.96	16.50	1,238	448	.....	.....	.....	16.50	1,238	448
14 Grant	35.07	231.25	17,368	6,687	160.35	8,757	8,071	391.63	26,115	9,183
15 Island	46.19	.....	.....	.....	.....	.....	.....	.....	.....	.....
16 Jefferson	38.59	65.75	4,985	1,904	57.50	3,140	1,211	123.25	8,075	3,115
17 King	46.82	1,148.14	98,168	40,844	483.50	26,407	12,364	1,631.64	112,575	52,708
18 Kittitas	36.01	51.00	8,893	1,875	94.00	1,311	472	145.00	5,189	7,860
19 Kittitas	33.00	466.70	35,026	11,860	280.50	15,320	5,060	747.20	50,346	16,660
20 Klickitat	34.03	.....	.....	.....	.....	.....	.....	.....	.....	.....
21 Lewis	38.11	332.30	38,440	10,076	151.00	8,247	3,143	503.30	34,687	13,219
22 Lincoln	39.01	432.36	33,950	13,244	43.68	2,386	981	486.04	36,336	14,175
23 Mason	44.27	.....	.....	.....	.....	.....	.....	.....	.....	.....
24 Okanogan	42.61	.....	.....	.....	.....	.....	.....	.....	.....	.....
25 Okanogan	49.07	62.50	4,600	2,201	.....	.....	.....	62.50	4,600	2,201
26 Pacific	40.60	86.00	6,680	2,712	.....	.....	.....	86.00	6,680	2,712
27 Pacific Oreille	51.39	641.23	49,124	24,726	197.00	10,759	5,538	838.23	58,883	30,254
28 Pierce	35.90	.....	.....	.....	.....	.....	.....	.....	.....	.....
29 San Juan	31.02	513.80	23,551	7,366	110.00	6,068	1,863	423.80	29,559	9,169
30 Skagit	43.16	.....	.....	.....	.....	.....	.....	.....	.....	.....
31 Spokane	39.85	164.75	36,380	14,516	133.75	7,305	8,874	318.50	43,685	17,150
32 Spokane	42.14	966.72	74,063	31,221	160.50	8,220	8,465	1,127.22	82,273	34,686
33 Stevens	33.15	.....	.....	.....	.....	.....	.....	.....	.....	.....
34 Thurston	33.15	353.13	29,502	11,510	124.00	6,772	2,941	477.13	33,274	14,451
35 Wahkiakum	39.97	.....	.....	.....	.....	.....	.....	.....	.....	.....
36 Walla Walla	41.64	152.95	41,499	17,290	.....	.....	.....	152.95	41,499	17,290
37 Whitman	37.03	164.65	19,357	4,576	188.00	7,537	2,791	302.65	19,894	7,967
38 Yakima	40.36	976.54	73,200	29,590	.....	.....	.....	976.54	73,200	29,590
39 Yakima	44.08	339.36	25,515	11,234	.....	.....	.....	339.36	25,515	11,234
Totals .....	.....	10,055.34	\$754,653	\$204,232	2,434.62	\$132,970	\$53,673	12,489.96	\$887,623	\$357,953

SCHEDULE "D"—Abstract Showing Total Assessment of All Taxable Property in the State of Washington for the Year 1912.

COUNTIES		Aggregate value of taxable property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Aggregate value of real property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Aggregate value of real property, exclusive of steam railroads, electric railways and telegraph lines, as equalized by county boards	Assessed ratio to actual value (Pct.)	Actual value of real and personal property, exclusive of steam railroads, electric railways and telegraph lines	Aggregate value of real and personal property, exclusive of steam railroads, electric railways and telegraph lines as equalized by state board of equalization
1	Adams	\$1,879,940	\$12,600,850	\$14,489,760	41.16	\$35,203,571	\$14,981,588
2	Asotin	567,135	3,385,725	3,862,890	36.45	10,789,739	4,576,463
3	Benton	691,580	8,889,425	9,081,006	38.41	23,642,238	10,027,870
4	Chehalis	3,401,643	26,629,176	30,080,818	39.29	76,492,149	82,444,121
5	Chelan	1,487,725	10,806,982	12,236,707	35.98	34,224,066	14,516,126
6	Chilliam	418,465	11,884,509	12,312,973	52.76	23,587,705	9,899,680
7	Clarke	1,709,080	9,679,330	11,898,410	30.15	37,772,504	16,021,196
8	Columbia	1,069,885	5,782,260	6,822,145	41.31	16,514,512	7,004,624
9	Cowlitz	738,529	6,702,783	7,497,312	29.12	25,725,669	10,911,630
10	Douglas	773,750	7,368,397	8,142,147	39.02	20,865,569	8,850,560
11	Ferry	556,012	1,400,948	1,956,360	45.18	4,381,474	1,837,192
12	Franklin	489,829	4,127,246	4,617,075	23.05	16,460,160	6,981,571
13	Garfield	720,595	3,533,359	4,253,950	36.26	11,731,798	4,976,083
14	Grant	870,825	8,766,989	9,637,814	35.07	27,481,648	11,656,332
15	Island	229,005	1,426,935	1,656,940	46.18	3,585,888	1,520,981
16	Jefferson	574,346	5,604,847	6,179,138	33.58	16,016,570	6,738,422
17	King	30,196,375	202,594,982	232,791,357	46.82	497,204,948	210,890,390
18	Kitsap	663,509	4,958,534	5,622,043	36.01	15,612,449	6,622,014
19	Kittitas	1,709,612	8,967,068	10,737,220	33.09	32,448,534	13,763,065
20	Klickitat	644,270	7,073,425	7,717,635	34.03	22,679,092	9,619,330
21	Lewis	2,012,190	15,504,977	17,517,167	39.11	46,964,762	19,466,935
22	Lincoln	553,101	16,651,298	19,214,389	39.01	49,255,064	20,891,503
23	Mason	378,176	5,682,333	6,060,509	44.27	13,689,878	5,806,566
24	Okanogan	1,343,330	4,920,410	6,393,740	42.61	14,700,164	6,235,070
25	Pacific	1,883,669	15,186,690	17,069,359	49.07	34,785,732	14,764,356
26	Pend Oreille	925,253	3,497,890	4,422,633	40.60	10,883,134	4,620,340
27	Pierce	17,513,717	81,065,231	98,008,948	51.88	191,920,879	81,406,182
28	San Juan	307,005	1,062,912	1,396,917	35.90	3,899,490	1,653,987
29	Skagit	1,890,343	9,688,900	11,619,248	31.02	37,457,268	15,897,485
30	Skamania	24,140,145	2,780,310	9,029,455	43.16	7,019,126	2,977,160
31	Snohomish	24,625,145	29,940,380	39,940,380	39.39	75,584,338	32,165,130
32	Spokane	15,954,806	86,966,515	105,891,320	42.16	251,106,870	106,531,716
33	Stevens	1,456,500	6,066,328	7,652,918	33.15	22,784,066	9,693,833
34	Thurston	1,819,011	9,296,667	11,088,678	43.43	25,532,070	10,829,419
35	Wahkiakum	399,276	1,543,683	1,912,909	38.97	4,908,671	2,082,010
36	Walla Walla	3,729,738	20,974,785	24,704,678	41.64	59,328,967	25,164,359
37	Whitman	3,368,134	17,679,787	21,047,921	37.03	56,840,196	24,106,747
38	Yakima	3,890,602	24,310,710	28,131,312	40.39	69,700,971	29,563,645
39	Yakima	8,616,586	27,551,195	31,167,780	44.08	70,737,599	30,024,587
Totals		\$117,949,520	\$729,751,400	\$947,700,920	42.41	\$1,908,599,033	\$647,700,920

SCHEDULE "D"—CONCLUDED.

COUNTIES

	Steam Railroads	Electric Railways	Telegraph Lines	Aggregate value of steam rail- roads, electric railways and telegraph lines, as corrected, revised and equalized by state board of equalization	Aggregate value of all real property, as corrected, revised and equalized by state board of equalization	Aggregate value of all taxable prop- erty, real and per- sonal, as equalized by county board of equalization, also value of steam rail- roads, electric rail- ways and telegraph lines, as corrected, revised and equalized by state board
1 Adams	\$8,190,337		\$18,554	\$8,208,891	\$23,140,474	\$22,688,681
2 Ancon					4,576,468	3,862,860
3 Benzon	5,496,597		7,472	5,503,979	15,531,849	14,554,884
4 Cheshals	2,760,056	\$379,897	7,066	3,144,966	35,639,079	33,176,776
5 Chelan	2,768,244		7,769	2,786,013	17,812,129	15,092,710
6 Clallam			4,457	4,457	9,008,137	12,317,430
7 Clarke	1,983,023	55,268	63	2,038,354	18,069,549	13,406,764
8 Columbia	1,868,670		5,853	1,890,523	8,874,147	8,061,068
9 Cowitz	1,696,725		10,274	1,706,999	12,618,629	9,198,311
10 Douglas	1,445,422		2,158	1,447,610	10,238,170	9,589,787
11 Ferry	1,156,711			1,156,711	2,998,908	3,113,671
12 Franklin	4,145,530		8,773	4,154,308	11,135,874	8,771,878
13 Garfield	271,392		449	271,811	5,247,849	4,625,761
14 Grant	4,711,698		9,158	4,720,856	16,377,138	14,398,640
15 Island					1,620,931	1,655,940
16 Jefferson	373,436		3,115	376,551	7,169,973	6,556,744
17 King	17,089,162	9,103,080	62,708	26,284,900	237,174,230	259,078,257
18 Kitsap			1,850	1,850	6,623,864	5,623,868
19 Kittitas	5,907,206		5,923,867	5,923,867	19,686,902	16,661,087
20 Klickitat	3,964,978		3,964,978	3,964,978	13,954,306	11,682,673
21 Lewis	2,544,444		2,662,466	2,662,466	22,158,401	20,179,683
22 Lincoln	4,787,230	104,803	14,175	4,901,406	25,692,911	24,016,794
23 Mason	225,165			225,165	6,081,721	6,236,674
24 Okanogan	705,837		705,837	705,837	6,941,007	6,969,677
25 Pacific	887,688		2,301	889,989	15,644,355	17,969,358
26 Pend Oreille	2,249,069		2,712	2,251,811	6,872,151	6,674,444
27 Pierce	7,435,414	2,680,789	30,254	10,146,457	91,549,639	108,786,406
28 San Juan					1,653,967	1,869,917
29 Skagit	2,640,862		9,169	2,650,031	18,537,546	14,269,304
30 Skamania	2,004,139			2,004,139	4,961,299	5,083,594
31 Snohomish	7,597,554	1,127,265	17,190	8,742,039	40,907,169	38,562,869
32 Spokane	11,113,832	4,967,069	34,686	16,105,007	122,637,823	121,996,927
33 Stevens	1,860,501		1,860,501	1,860,501	11,024,354	8,913,419
34 Thurston	3,069,065	122,182	14,451	3,206,718	14,066,137	14,294,266
35 Wahkiakum					2,032,010	1,912,909
36 Walla Walla	6,131,487	164,889	17,280	6,313,666	31,477,965	31,018,184
37 Whatcom	3,829,356	646,565	7,367	3,982,308	28,091,056	25,080,229
38 Whitman	11,375,882	1,914,078	29,580	13,319,535	42,883,180	41,450,847
39 Yakima	4,291,293	159,479	11,234	4,469,006	34,496,548	35,629,786
Totals.....	\$135,622,077	\$21,905,299	\$857,955	\$157,385,331	\$1,005,086,251	\$1,005,086,251

SCHEDULE "E"—Abstract Showing Amount of State General, State School, Military, Permanent Highway, Public Highway, University, Washington State College, Cheney, Bellingham and Ellensburg Normal Schools, to be raised by each county, for the year 1912.

COUNTIES		Amount of state general tax to be paid by each county	Amount of state school tax to be paid by each county	Amount of tax for military fund to be paid by each county	HIGHWAY FUNDS		
					Amount of tax for permanent highway fund to be paid by each county	Amount of tax for public highway fund to be paid by each county	
		Rate of levy 1.230 mills	Rate of levy 1.900 mills	Rate of levy 0.110 mills	Rate of levy 1.0 mill	Rate of levy 0.500 mills	
1	Adams	\$28,463	\$48,967	\$2,545	\$23,140	\$11,570	1
2	Asotin	5,629	8,696	503	4,576	2,288	2
3	Benton	19,104	29,510	1,709	15,532	7,766	3
4	Chehalis	43,775	67,619	3,915	35,589	17,795	4
5	Chelan	21,294	32,893	1,904	17,312	8,656	5
6	Clallam	12,181	18,816	1,089	9,903	4,962	6
7	Clarke	22,189	34,275	1,984	18,040	9,020	7
8	Columbia	10,915	16,861	976	8,874	4,437	8
9	Cowlitz	15,521	23,975	1,388	12,619	6,309	9
10	Douglas	12,667	19,567	1,132	10,298	5,149	10
11	Ferry	3,683	5,688	329	2,994	1,497	11
12	Franklin	13,697	21,158	1,225	11,136	5,568	12
13	Garfield	6,455	9,971	577	5,248	2,624	13
14	Grant	20,144	31,117	1,801	16,377	8,189	14
15	Island	1,871	2,890	167	1,521	760	15
16	Jefferson	8,819	13,623	789	7,170	3,585	16
17	King	291,724	450,631	26,089	237,174	118,587	17
18	Kitsap	8,147	12,585	729	6,624	3,312	18
19	Kittitas	24,215	37,406	2,166	19,687	9,843	19
20	Klickitat	16,709	25,810	1,494	13,584	6,792	20
21	Lewis	27,255	42,101	2,438	22,156	11,079	21
22	Lincoln	31,602	48,817	2,826	25,693	12,847	22
23	Mason	7,419	11,460	664	6,032	3,016	23
24	Okanogan	8,587	13,188	764	6,941	3,471	24
25	Pacific	19,243	29,724	1,721	15,644	7,822	25
26	Pend Oreille	8,458	13,057	756	6,872	3,436	26
27	Pierce	112,606	173,944	10,070	91,550	45,774	27
28	San Juan	2,084	3,143	182	1,654	827	28
29	Skagit	22,801	35,221	2,039	18,538	9,269	29
30	Skamania	6,127	9,465	548	4,981	2,491	30
31	Snohomish	50,316	77,724	4,500	40,907	20,454	31
32	Spokane	150,844	233,011	13,490	122,637	61,319	32
33	Stevens	13,560	20,946	1,213	11,024	5,512	33
34	Thurston	17,263	26,667	1,544	14,085	7,018	34
35	Wahkiakum	2,561	3,955	229	2,082	1,041	35
36	Walla Walla	38,718	59,808	3,468	31,478	15,739	36
37	Whatcom	34,552	53,873	3,090	28,092	14,044	37
38	Whitman	52,746	81,479	4,717	42,888	21,442	38
39	Yakima	42,417	65,624	3,794	34,487	17,243	39
Totals.....		\$1,236,256	\$1,909,664	\$110,559	\$1,005,086	\$502,543	

SCHEDULE "E"—CONCLUDED.

COUNTIES	STATE INSTITUTIONS OF HIGHER EDUCATION					Total amount of tax, including state general, state school, military, permanent highway, University fund, Washington State College; Cheney, Bellingham and Ellensburg Normal Schools, to be paid by each county
	Amount of tax for University fund to be paid by each county	Amount of tax for Washington State College fund to be paid by each county	Amount of tax for Cheney Normal School fund to be paid by each county	Amount of tax for Bellingham Normal School fund to be paid by each county	Amount of tax for Ellensburg Normal School fund to be paid by each county	
	Rate of levy 0.475 mills	Rate of levy 0.325 mills	Rate of levy 0.060 mills	Rate of levy 0.060 mills	Rate of levy 0.070 mills	Rate of levy 5.790 mills
1 Adams	\$10,992	\$7,521	\$2,083	\$2,083	\$1,619	\$133,983
2 Asotin	2,174	1,487	412	412	321	26,496
3 Benton	7,377	5,048	1,398	1,398	1,087	89,929
4 Chehalis	16,905	11,566	3,203	3,203	2,491	206,061
5 Cowlitz	8,223	5,627	1,568	1,568	1,212	100,237
6 Clallam	4,704	3,219	891	891	698	57,339
7 Clarke	8,569	5,862	1,624	1,624	1,262	104,449
8 Columbia	4,215	2,884	799	799	622	51,382
9 Cowlitz	5,994	4,101	1,136	1,136	883	73,062
10 Douglas	4,892	3,347	927	927	720	59,626
11 Ferry	1,422	978	269	269	211	17,385
12 Franklin	5,290	3,619	1,002	1,002	780	64,477
13 Garfield	2,493	1,706	472	472	367	30,385
14 Grant	7,779	5,322	1,474	1,474	1,147	94,824
15 Island	722	494	137	137	107	8,806
16 Jefferson	3,406	2,330	645	645	502	41,514
17 King	112,658	77,062	21,346	21,346	16,602	1,378,239
18 Kitsap	3,146	2,158	596	596	464	38,352
19 Kittitas	9,351	6,398	1,772	1,772	1,373	113,967
20 Klickitat	6,468	4,415	1,223	1,223	950	78,663
21 Lewis	10,525	7,202	1,994	1,994	1,551	128,297
22 Lincoln	12,204	8,350	2,312	2,312	1,799	148,762
23 Mason	2,865	1,960	543	543	422	34,924
24 Okanogan	3,297	2,255	625	625	485	40,188
25 Pacific	7,431	5,084	1,406	1,406	1,096	90,561
26 Pend Oreille ..	3,265	2,234	618	618	481	39,790
27 Pierce	43,486	29,754	8,240	8,240	6,408	530,072
28 San Juan	786	537	149	149	115	9,576
29 Skagit	8,806	6,025	1,668	1,668	1,298	107,332
30 Skamania	2,366	1,619	448	448	349	28,842
31 Snohomish	19,431	13,295	3,681	3,681	2,864	236,853
32 Spokane	58,253	39,857	11,087	11,087	8,586	710,070
33 Stevens	5,237	3,583	992	992	772	63,831
34 Thurston	6,667	4,561	1,263	1,263	982	81,263
35 Wahkiakum ..	969	678	187	187	146	12,065
36 Walla Walla...	14,962	10,230	2,833	2,833	2,203	182,257
37 Whatcom	13,342	9,130	2,529	2,529	1,966	162,647
38 Whitman	20,370	13,987	3,859	3,859	3,002	248,294
39 Yakima	16,380	11,208	3,106	3,106	2,414	199,677
Totals....	\$477,416	\$326,653	\$90,458	\$90,458	\$70,356	\$5,819,449

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